

District #	District Name
058	ABERDEEN
381	AMERICAN FALLS JOINT
482	AMERICAN HERITAGE CHARTER
492.0	ANSER OF IDAHO, INC
072	BASIN
033	BEAR LAKE COUNTY
055	BLACKFOOT
061	BLAINE COUNTY
234	BLISS JOINT
001	BOISE INDEPENDENT
093	BONNEVILLE JOINT
101	BOUNDARY COUNTY
365	BRUNEAU-GRAND VIEW JOINT
412	BUHL JOINT
111.0	BUTTE COUNTY
132	CALDWELL
121	CAMAS COUNTY
432	CAMBRIDGE JOINT
422	CASCADE
151	CASSIA COUNTY JOINT
417	CASTLEFORD JOINT
181	CHALLIS JOINT
483	CHIEF TAHGEE ELEMENTARY ACADEMY
161	CLARK COUNTY JOINT
271	COEUR D' ALENE
455	COMPASS PUBLIC CHARTER SCHOOL
555	COSSA ACADEMY
242	COTTONWOOD JOINT
013	COUNCIL
342	CULDESAC JOINT
314	DIETRICH
221	EMMETT INDEPENDENT
456	FALCON RIDGE PUBLIC CHARTER SCHOOL
413	FILER
059	FIRTH
215	FREMONT COUNTY JOINT
373	FRUITLAND
071	GARDEN VALLEY
796.0	GEM PREP: NAMPA
282	GENESEE JOINT
192	GLENNS FERRY JOINT
231	GOODING JOINT
148	GRACE JOINT
233	HAGERMAN JOINT

415	HANSEN
481	HERITAGE COMMUNITY CHARTER SCHOOL
479	HERTAGE ACADEMY CHARTER SCHOOL
305	HIGHLAND JOINT
370	HOMEDALE JOINT
073	HORSESHOE BEND
795.0	IDAHO ARTS CHARTER
091	IDAHO FALLS
251	JEFFERSON COUNTY JOINT
261	JEROME JOINT
304	KAMIAH JOINT
391	KELLOGG JOINT
283	KENDRICK JOINT
414	KIMBERLY
274	KOOTENAI JOINT
003	KUNA JOINT
084	LAKE PEND OREILLE
272	LAKELAND
341	LAPWAI
478	LEGACY CHARTER SCHOOL
340	LEWISTON INDEPENDENT
458	LIBERTY CHARTER SCHOOL
182	MACKAY JOINT
321	MADISON
021	MARSH VALLEY JOINT
363	MARSING JOINT
421	MCCALL-DONNELLY JOINT
011	MEADOWS VALLEY
136	MELBA JOINT
134	MIDDLETON
433	MIDVALE
331	MINIDOKA COUNTY JOINT
281	MOSCOW
813.0	MOSCOW CHARTER SCHOOL
193	MOUNTAIN HOME
244	MOUNTAIN VIEW
392	MULLAN
418	MURTAUGH JOINT
131	NAMPA
372	NEW PLYMOUTH
302	NEZPERCE JOINT
149	NORTH GEM
465	NORTH VALLEY ACADEMY
135	NOTUS
351	ONEIDA COUNTY
171	OROFINO JOINT
472	PALOUSE PRAIRIE SCHOOL

137 PARMA
371 PAYETTE JOINT
044 PLUMMER / WORLEY JOINT
025 POCATELLO
494 POCATELLO COMMUNITY CHARTER
273 POST FALLS
285 POTLATCH
201 PRESTON JOINT
316 RICHFIELD
252 RIRIE JOINT
382 ROCKLAND
454 ROLLING HILLS CHARTER SCHOOL
291 SALMON
243 SALMON RIVER
060 SHELLEY JOINT
312 SHOSHONE JOINT
052 SNAKE RIVER
150 SODA SPRINGS JOINT
292 SOUTH LEMHI
041 ST. MARIES JOINT
322 SUGAR-SALEM JOINT
092 SWAN VALLEY ELEMENTARY
461 TAYLOR'S CROSSING PUBLIC CHARTER SCHOOL
401 TETON COUNTY
559.0 THOMAS JEFFERSON CHARTER
287 TROY
411 TWIN FALLS
262 VALLEY
139 VALLIVUE
451 VICTORY CHARTER SCHOOL
463 VISIONS CHARTER
393 WALLACE
431 WEISER
232 WENDELL
002 WEST ADA
083 WEST BONNER COUNTY
253 WEST JEFFERSON
202 WEST SIDE JOINT
464 WHITE PINE CHARTER
288 WHITEPINE JOINT
133 WILDER
STATEWIDE FINANCIAL REPORT

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **ABERDEEN**
 DISTRICT / CHARTER NUMBER: **058.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	541	159	0	0	0	0	0
416100 Meal Sales - Reimbursable	17,033	16,653	21,418	18,528	136	31	8,076
416200 Meal Sales - Non-reimbursable	4,034	4,890	3,377	3,930	2,957	2,618	0
416900 Other Food Sales	1,686	2,090	5,273	3,991	8,399	5,345	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	250,175	299,221	279,306	281,639	286,625	298,004	360,531
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	7,061	7,035	7,289	7,254	7,255	7,763	11,626
Total Revenues	280,530	330,048	316,663	315,342	305,372	313,761	380,233

Expenditures							
710100 Food Services - Salaries	91,891	91,967	95,277	96,155	98,117	101,481	104,057
710200 Food Services - Benefits	44,833	48,157	52,043	52,548	55,034	55,871	57,582
710300 Food Services - Purchased Services	4,695	717	680	43,164	388	525	1,226
710400 Food Services - Supplies / Materials	141,450	156,888	178,942	162,587	161,338	144,858	198,124
710500 Food Services - Capital Objects	21,575	6,963	8,568	851	0	11,778	244
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	7,255	8,376	-557	4,274	0	0	0
Total Expenditures	311,699	313,068	334,953	359,579	314,877	314,513	361,233

Balance Sheet							
111000 Cash	137,741	141,293	128,057	79,991	73,051	70,636	92,219
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	13,887	10,372	11,544	11,585	14,116	12,261
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	7,196	7,676	8,997	8,026	8,788	8,967	9,296
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	14,496	14,475	14,693	13,007	14,851	15,540	15,939
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	116,049	133,029	114,739	70,502	60,997	60,245	79,245

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	25,975	26,089	27,913	39,953	34,986	34,946	40,137

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.47	5.10	4.11	1.76	1.74	1.72	1.97

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **AMERICAN FALLS JOINT**
 DISTRICT / CHARTER NUMBER: **381.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	73,830	67,747	70,614	70,277	68,669	68,976	65,673
416200 Meal Sales - Non-reimbursable	7,124	10,921	0	7,187	6,726	8,062	8,731
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	1,771	1,845	18,319	11,361	9,039	0	20,493
439000 Other State Revenue	0	0	10,676	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	805,430	746,395	851,744	912,287	927,086	855,152	875,057
440000 Commodities and Other Federal Grants	33,194	16,057	0	0	0	82,364	115,422
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	21,009	20,120	20,306	22,052	21,655	22,210	25,380
Total Revenues	942,358	863,085	971,659	1,023,164	1,033,175	1,036,764	1,110,756

Expenditures							
710100 Food Services - Salaries	270,503	269,420	287,108	306,172	299,902	306,655	347,520
710200 Food Services - Benefits	123,872	125,353	150,235	151,235	145,660	161,153	150,674
710300 Food Services - Purchased Services	9,725	3,138	6,357	2,078	4,647	2,448	2,433
710400 Food Services - Supplies / Materials	541,061	497,782	492,132	518,452	576,173	446,881	605,469
710500 Food Services - Capital Objects	0	0	8,091	6,871	0	5,779	37,660
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	945,161	895,693	943,923	984,808	1,026,382	922,916	1,143,756

Balance Sheet							
111000 Cash	112,589	0	64,642	115,927	152,193	264,680	265,526
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	28,013	113,289	62,421	63,771	26,893	15,866	25,466
115000 Inventories	27,523	44,137	44,847	42,123	47,444	53,755	53,755
116000 Other Current Assets	6,911	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	5,335	0	0	0	0	0
213000 Accounts Payable	64	0	0	24	7,161	45	37,651
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	48,282	58,009	50,092	61,623	52,402	53,441	59,281
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	27,523	0	44,847	42,123	47,444	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	99,167	94,082	76,971	118,051	119,523	280,815	247,815

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	78,763	74,641	78,660	109,423	114,042	102,546	127,084

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.26	1.26	0.98	1.08	1.05	2.74	1.95

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **AMERICAN HERITAGE CHARTER**
 DISTRICT / CHARTER NUMBER: **482.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	34,484	37,959	36,704	35,265	34,049	37,342
416200 Meal Sales - Non-reimbursable	0	1,621	328	0	2,955	8,416	2,787
416900 Other Food Sales	0	117	200	415	50	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	0	24,088	25,186	39,184	25,257	43,810	35,540
440000 Commodities and Other Federal Grants	0	3,430	5,096	0	8,469	0	11,459
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	4,196	0	0
Total Revenues	0	63,740	68,769	76,303	76,192	86,275	87,128

Expenditures							
710100 Food Services - Salaries	0	17,597	26,142	23,282	23,707	23,983	27,080
710200 Food Services - Benefits	0	4,447	10,166	6,975	8,596	6,111	6,383
710300 Food Services - Purchased Services	0	1,970	825	244	1,875	899	956
710400 Food Services - Supplies / Materials	0	36,733	39,051	38,885	43,001	47,662	51,572
710500 Food Services - Capital Objects	0	1,508	0	0	0	-243	3,891
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	0	62,255	76,184	69,386	77,179	78,412	89,882

Balance Sheet							
111000 Cash	0	0	0	1,896	72	7,863	5,454
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	3,721	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	2,236	4,598	0	0	0	0
213000 Accounts Payable	0	0	40	134	72	0	345
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	1,292	775	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	1,485	-5,930	987	0	7,863	5,109

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	0	5,188	6,349	7,710	8,575	8,712	9,987

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	N/A	0.29	-0.93	0.13	0.00	0.90	0.51

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **ANSER OF IDAHO, INC**
 DISTRICT / CHARTER NUMBER: **492.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	21,376	44,715	46,670	60,821	59,660	65,466	63,161
416200 Meal Sales - Non-reimbursable	0	1,132	4,739	590	0	0	0
416900 Other Food Sales	0	2,425	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	12,659	27,462	19,965	21,331	23,602	31,514	31,808
440000 Commodities and Other Federal Grants	0	0	3,692	5,062	6,086	6,034	10,102
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	7,318	2,210	0	0	0	0	0
Total Revenues	41,353	77,944	75,066	87,804	89,348	103,014	105,071

Expenditures							
710100 Food Services - Salaries	2,831	18,667	23,864	26,240	25,854	32,416	32,813
710200 Food Services - Benefits	5	0	6,634	6,452	9,870	13,213	12,709
710300 Food Services - Purchased Services	38,150	12,746	350	580	589	783	531
710400 Food Services - Supplies / Materials	162	44,596	38,665	43,671	50,501	53,572	57,371
710500 Food Services - Capital Objects	0	0	667	801	378	4,282	4,268
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	91	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	1,844	0	0	0	0	0
Total Expenditures	41,148	77,944	70,180	77,744	87,192	104,266	107,692

Balance Sheet							
111000 Cash	0	0	4,970	15,581	19,922	15,182	17,583
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	169	0	3,810	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	84	137	125	57	367
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	667	2,695	3,085	3,987
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0	0	4,886	14,946	17,102	15,850	13,229
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	3,429	6,495	5,848	8,638	9,688	11,585	11,966

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.84	1.73	1.77	1.37	1.11

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **BASIN**
 DISTRICT / CHARTER NUMBER: **072.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	4,408	34,059	35,331	34,309	35,872	34,719	37,128
416200 Meal Sales - Non-reimbursable	35,494	4,140	4,625	5,233	4,356	5,999	7,273
416900 Other Food Sales	0	0	655	66	0	327	431
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	131,966	135,819	124,534	109,948	90,208	83,549	112,815
440000 Commodities and Other Federal Grants	0	0	10,049	9,388	9,347	12,686	13,122
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	171,868	174,018	175,194	158,944	139,783	137,280	170,769

Expenditures							
710100 Food Services - Salaries	52,472	60,295	63,589	63,645	66,632	69,128	70,448
710200 Food Services - Benefits	11,776	15,432	9,596	8,820	9,392	159	0
710300 Food Services - Purchased Services	1,220	1,231	1,134	1,689	1,057	425	1,221
710400 Food Services - Supplies / Materials	95,667	94,605	78,301	88,393	77,045	73,246	91,846
710500 Food Services - Capital Objects	415	7,192	1,572	12,106	1,192	0	113
710600 Food Services - Debt Retirement	0	0	294	191	153	134	240
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	161,550	178,755	154,486	174,844	155,471	143,092	163,868

Balance Sheet							
111000 Cash	44,995	44,028	55,231	42,489	25,867	17,158	28,617
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	9,765	0	0	0	0
115000 Inventories	0	0	0	7,521	8,460	8,460	8,246
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	122	61	62	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	11,040	14,871	15,130	16,106	16,111	13,214	17,558
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	8,460	8,460	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	33,833	29,096	49,804	33,904	9,756	3,944	19,305

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	13,463	14,896	12,874	19,427	17,275	15,899	18,208

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.51	1.95	3.87	1.75	0.56	0.25	1.06

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **BEAR LAKE COUNTY**
 DISTRICT / CHARTER NUMBER: **033.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	77,800	79,014	77,145	78,576	83,574	91,037	93,018
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	10,163	12,108	7,950	7,138	7,803	6,889	42,743
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	307,773	334,855	266,796	324,092	312,223	345,578	305,485
440000 Commodities and Other Federal Grants	0	0	24,412	0	0	0	35,535
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	395,736	425,977	376,303	409,806	403,600	443,504	476,781

Expenditures							
710100 Food Services - Salaries	103,353	104,882	106,033	105,783	108,999	82,829	140,416
710200 Food Services - Benefits	45,827	46,451	47,389	40,744	44,926	44,091	51,691
710300 Food Services - Purchased Services	2,595	1,794	1,688	929	506	590	3,311
710400 Food Services - Supplies / Materials	232,882	250,489	261,643	256,391	234,611	259,774	293,386
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	5,217	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	384,657	408,833	416,753	403,847	389,042	387,284	488,804

Balance Sheet							
111000 Cash	63,599	48,622	37,926	12,312	58,193	86,196	96,018
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	131	0	0	0	0	0	0
114000 Other Receivables	5,092	37,617	8,117	36,927	7,025	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	36,733	37,696	37,700	37,351	41,288	4,896	20,690
218000 Payroll Withholding	0	4,680	4,930	2,516	0	1,150	7,201
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	5,370	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	26,719	43,863	3,413	9,372	23,930	80,150	68,127

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	32,055	34,069	34,729	44,872	43,227	43,032	54,312

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.83	1.29	0.10	0.21	0.55	1.86	1.25

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **BLACKFOOT**
 DISTRICT / CHARTER NUMBER: **055.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	123	96	56	62	61	34	181
416100 Meal Sales - Reimbursable	288,076	279,426	279,665	241,706	255,480	230,054	225,701
416200 Meal Sales - Non-reimbursable	33,373	138	-42	-7	1,273	18,795	17,123
416900 Other Food Sales	25,980	19,739	26,285	3,812	7,657	10,673	17,261
419000 Other Local Revenue	-4	0	5,566	0	25	5,327	2,730
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	1,241,177	1,241,197	1,381,962	1,310,559	1,279,324	1,307,509	1,191,095
440000 Commodities and Other Federal Grants	136,817	148,811	0	162,759	163,137	188,531	179,539
453000 Sale / Compensation from Sale of Fixed Assets	0	1,872	0	-79	0	0	1,319
460000 Transfers In	42,383	39,820	39,496	39,441	39,547	42,841	69,411
Total Revenues	1,767,925	1,731,099	1,732,988	1,758,253	1,746,504	1,803,764	1,704,360

Expenditures							
710100 Food Services - Salaries	534,303	560,294	538,296	549,278	583,812	584,929	589,394
710200 Food Services - Benefits	316,869	336,633	340,008	339,519	340,390	221,067	229,290
710300 Food Services - Purchased Services	46,263	40,062	38,463	32,234	41,579	31,952	33,716
710400 Food Services - Supplies / Materials	866,188	841,078	824,345	828,019	880,741	883,192	784,409
710500 Food Services - Capital Objects	72,396	87,629	96,948	81,515	30,087	19,400	24,526
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	37,417	0	0	0	0	0	0
Total Expenditures	1,873,436	1,865,696	1,838,060	1,830,565	1,876,609	1,740,540	1,661,335

Balance Sheet							
111000 Cash	8,756	0	0	0	14,135	0	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	189,882	328,738	67,478	49,954	20,439	26,920	23,678
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	392	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	260,912	101,784	186,517	294,145	239,849	186,803
213000 Accounts Payable	29,163	31,591	35,853	6,042	12,237	14,415	18,825
214000 Contracts Payable	104,471	0	0	103,980	0	0	0
217000 Salaries / Benefits Payable	0	105,436	104,114	0	104,882	86,396	60,333
218000 Payroll Withholding	0	0	0	0	0	-274	28,158
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	615	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	64,781	-69,201	-174,273	-246,585	-376,690	-313,466	-270,441
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	156,120	155,475	153,172	203,396	208,512	193,393	184,593

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.41	-0.45	-1.14	-1.21	-1.81	-1.62	-1.47

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **BLAINE COUNTY**
 DISTRICT / CHARTER NUMBER: **061.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	216,037	228,582	222,820	231,533	320,653	345,365	319,650
416200 Meal Sales - Non-reimbursable	112,701	83,916	84,572	62,008	21,874	46,319	35,129
416900 Other Food Sales	110,130	122,957	140,738	145,556	100,133	77,549	83,448
419000 Other Local Revenue	0	0	0	2,825	14,636	7,915	0
439000 Other State Revenue	0	0	0	0	0	21,431	16,834
443000 Cash-in-lieu of Commodities	17,308	18,449	0	0	18,549	0	0
445500 Federal Reimbursement	652,597	639,878	615,141	599,937	588,702	538,780	471,399
440000 Commodities and Other Federal Grants	0	0	18,617	17,899	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	238,756	262,047	245,755	287,144	251,706	163,310	84,857
Total Revenues	1,347,529	1,355,829	1,327,643	1,346,902	1,316,253	1,200,669	1,011,317

Expenditures							
710100 Food Services - Salaries	112,618	112,880	113,735	103,987	98,029	3,231	0
710200 Food Services - Benefits	60,633	64,955	66,991	56,911	55,198	-694	-79
710300 Food Services - Purchased Services	1,156,157	1,155,589	1,137,663	1,151,999	1,129,740	1,189,483	1,011,196
710400 Food Services - Supplies / Materials	20,028	20,260	18,853	23,361	25,280	710	200
710500 Food Services - Capital Objects	-1,907	2,145	1,045	0	8,006	7,939	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	1,347,529	1,355,829	1,338,287	1,336,258	1,316,253	1,200,669	1,011,317

Balance Sheet							
111000 Cash	12,493	0	0	54,630	0	0	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	26,964	176,326	90,444	8,840	99,896	90,954	78,288
115000 Inventories	0	13,587	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	106,253	22,339	0	35,264	35,789	78,288
213000 Accounts Payable	76	44,512	39,531	40,306	40,306	54,372	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	26,737	27,504	28,574	15,041	15,743	518	0
218000 Payroll Withholding	0	0	0	8,123	8,583	275	0
221000 Deferred Revenue	12,644	11,644	10,644	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0	0	-10,644	0	0	0	0
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	112,294	112,986	111,524	148,473	146,250	133,408	112,369

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	-0.10	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **BLISS JOINT**
 DISTRICT / CHARTER NUMBER: **234.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	46	0	0	0	0	0
416100 Meal Sales - Reimbursable	5,692	6,623	6,167	6,949	5,455	5,054	7,418
416200 Meal Sales - Non-reimbursable	3,042	2,536	1,062	1,807	1,758	938	664
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	603	1,109	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	65,698	61,435	0	55,391	0	66,583	0
440000 Commodities and Other Federal Grants	0	1,168	63,246	2,496	67,391	4,920	6,109
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	75,035	72,917	70,475	66,643	74,604	77,495	14,191

Expenditures							
710100 Food Services - Salaries	12,519	17,322	26,885	19,697	20,745	19,593	20,598
710200 Food Services - Benefits	7,302	7,338	10,197	9,348	10,186	9,404	9,005
710300 Food Services - Purchased Services	544	633	2,012	1,041	1,221	245	1,355
710400 Food Services - Supplies / Materials	44,928	44,564	53,245	39,741	45,934	44,779	51,359
710500 Food Services - Capital Objects	0	584	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	65,293	70,441	92,339	69,827	78,086	74,021	82,317

Balance Sheet							
111000 Cash	27,879	47,273	9,141	17,142	2,966	13,157	13,788
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	6,862	0	6,936	0	7,819	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	3,668	9,620	0	0	0	0	0
213000 Accounts Payable	0	367	1,515	3,971	574	1,399	3,402
214000 Contracts Payable	0	0	2,877	0	0	3,265	0
217000 Salaries / Benefits Payable	0	0	0	4,670	5,192	0	4,913
218000 Payroll Withholding	0	3,737	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	31,073	33,549	11,685	8,501	5,019	8,493	5,473

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	5,441	5,870	7,695	7,759	8,676	8,225	9,146

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.71	5.72	1.52	1.10	0.58	1.03	0.60

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **BOISE INDEPENDENT**
 DISTRICT / CHARTER NUMBER: **001.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	5,064	3,490	4,903	10,778	18,745	33,966	63,242
416100 Meal Sales - Reimbursable	2,290,195	2,228,694	2,047,432	1,885,380	1,884,671	1,972,717	2,072,153
416200 Meal Sales - Non-reimbursable	73,068	43,799	36,971	27,274	21,332	21,122	19,924
416900 Other Food Sales	30,605	44,598	38,112	33,251	30,690	30,220	25,073
419000 Other Local Revenue	90	0	11,237	0	0	1,396	6,341
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	577,601	0	0	0	0	0	0
445500 Federal Reimbursement	6,258,817	6,423,681	6,894,841	7,718,844	7,584,050	7,643,806	7,454,064
440000 Commodities and Other Federal Grants	184,627	789,433	886,184	969,608	1,055,193	1,005,250	1,001,912
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	9,420,067	9,533,695	9,919,680	10,645,135	10,594,681	10,708,477	10,642,709

Expenditures							
710100 Food Services - Salaries	3,496,646	3,541,663	3,626,212	3,753,208	3,983,845	4,159,833	4,224,254
710200 Food Services - Benefits	1,235,788	1,347,367	1,418,805	1,552,047	1,613,067	1,542,959	1,604,676
710300 Food Services - Purchased Services	332,957	350,913	366,682	384,575	379,799	378,946	359,087
710400 Food Services - Supplies / Materials	4,571,440	4,277,335	4,197,038	4,094,998	4,200,318	3,954,818	4,447,319
710500 Food Services - Capital Objects	28,754	11,830	0	3,402	40,982	77,308	503,489
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	85,534	86,997	72,206	76,680	94,450	90,273	98,578
Total Expenditures	9,751,119	9,616,105	9,680,943	9,864,910	10,312,461	10,204,137	11,237,403

Balance Sheet							
111000 Cash	0	0	0	1,864,341	2,229,637	2,686,721	1,980,221
112000 Investments	2,711,753	2,546,482	3,655,064	2,561,388	2,579,170	2,613,480	2,675,132
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	760,830	878,301	9,074	79,833	2,081	39,823	79,208
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	6,151	12,158	0	0	0	0	0
213000 Accounts Payable	11,481	22,017	17,943	11,017	12,316	16,161	16,609
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	585,700	603,767	618,900	688,741	710,548	731,499	720,280
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	1,716	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	2,869,251	2,786,841	3,025,579	3,805,804	4,088,024	4,592,364	3,997,672

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	812,593	801,342	806,745	1,096,101	1,145,829	1,133,793	1,248,600

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.53	3.48	3.75	3.47	3.57	4.05	3.20

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **BONNEVILLE JOINT**
 DISTRICT / CHARTER NUMBER: **093.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	160
416100 Meal Sales - Reimbursable	741,687	703,995	775,064	773,850	846,926	878,579	928,718
416200 Meal Sales - Non-reimbursable	48,356	43,563	51,331	34,530	28,529	27,157	22,859
416900 Other Food Sales	172,202	166,057	41,409	52,019	63,580	53,171	51,603
419000 Other Local Revenue	382	-32	2,708	2,049	13,992	12,186	3,148
439000 Other State Revenue	0	0	0	0	1,665	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	1,979,986	2,088,326	2,266,872	2,441,685	2,492,159	2,397,897	2,302,646
440000 Commodities and Other Federal Grants	227,461	258,261	282,070	314,922	367,129	313,015	333,975
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	66,984	69,570	73,412	77,252	75,145	78,880	86,515
Total Revenues	3,237,058	3,329,740	3,492,866	3,696,307	3,889,125	3,760,885	3,729,624

Expenditures							
710100 Food Services - Salaries	902,693	915,864	1,011,081	1,063,854	1,038,810	1,084,371	1,167,392
710200 Food Services - Benefits	442,067	503,489	525,719	592,799	567,618	587,306	621,679
710300 Food Services - Purchased Services	50,592	37,693	44,540	105,648	65,679	82,177	82,802
710400 Food Services - Supplies / Materials	1,575,140	1,717,657	1,891,308	1,981,391	1,802,631	1,715,023	1,723,205
710500 Food Services - Capital Objects	43,576	64,632	159,835	114,269	26,794	46,234	34,513
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	40,446	58,776	68,598	96,774	77,000	30,000	41,000
Total Expenditures	3,054,514	3,298,111	3,701,081	3,954,735	3,578,532	3,545,111	3,670,591

Balance Sheet							
111000 Cash	990,979	818,926	887,100	607,256	1,139,713	1,192,970	1,245,779
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	29,293	328,073	48,535	77,560	64,970	59,215	59,787
115000 Inventories	88,241	81,184	117,351	107,498	95,309	74,571	91,995
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	232,277	0	0
213000 Accounts Payable	38,779	108,022	136,582	99,026	69,918	99,083	95,935
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	88,342	170,572	175,030	210,342	204,258	218,360	233,280
218000 Payroll Withholding	63,829	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	88,241	0	117,351	107,498	95,309	74,571	35,781
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	829,322	949,589	624,023	375,448	698,230	934,742	1,032,565
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	254,543	274,843	308,423	439,415	397,615	393,901	407,843

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.26	3.46	2.02	0.85	1.76	2.37	2.53

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **BOUNDARY COUNTY**
 DISTRICT / CHARTER NUMBER: **101.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	9	0	0	429	0
416100 Meal Sales - Reimbursable	101,760	92,112	67,879	67,258	92,211	70,245	57,892
416200 Meal Sales - Non-reimbursable	0	0	5,180	3,632	0	6,920	7,771
416900 Other Food Sales	0	0	18,318	21,176	0	23,119	18,197
419000 Other Local Revenue	0	0	792	2,872	0	748	3,429
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	374,600	380,152	443,543	474,720	458,217	426,440	405,108
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	78,066	84,388	64,566	73,910	69,617	77,603	108,788
Total Revenues	554,426	556,652	600,287	643,568	620,045	605,504	601,185

Expenditures							
710100 Food Services - Salaries	190,107	202,410	203,150	218,784	217,686	219,702	222,497
710200 Food Services - Benefits	97,076	101,310	109,308	112,815	118,068	123,290	127,273
710300 Food Services - Purchased Services	3,279	5,872	4,396	2,644	3,481	2,285	24,035
710400 Food Services - Supplies / Materials	263,964	242,950	276,354	298,167	274,854	254,166	213,762
710500 Food Services - Capital Objects	0	4,110	11,985	6,252	3,500	5,941	15,529
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	554,426	556,652	605,193	638,662	617,589	605,384	603,096

Balance Sheet							
111000 Cash	17,673	0	14,071	27,110	14,059	29,015	10,267
112000 Investments	0	0	0	0	0	0	16,489
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	5,408	54,191	5,987	2,916	18,650	2,286	3,684
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	30,876	0	0	0	0	0
213000 Accounts Payable	2,514	4	3	22	0	93	636
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	20,567	23,311	24,961	30,004	30,253	28,632	29,139
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0	0	-4,906	0	2,456	2,576	665
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	46,202	46,388	50,433	70,962	68,621	67,265	67,011

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	-0.10	0.00	0.04	0.04	0.01

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **BRUNEAU-GRAND VIEW JOINT**
 DISTRICT / CHARTER NUMBER: **365.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	21,041	21,248	19,146	22,366	19,441	23,285	27,633
416200 Meal Sales - Non-reimbursable	4,349	5,127	2,188	2,773	3,744	3,805	4,221
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	3,446	2,005	2,756	3,377	669	2,472	2,405
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	126,339	117,727	126,216	125,833	123,973	128,133	117,267
440000 Commodities and Other Federal Grants	23,623	16,242	15,925	13,411	15,629	17,721	16,151
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	31,603	20,150	15,000	1,025
Total Revenues	178,798	162,349	166,231	199,363	183,606	190,416	168,702

Expenditures							
710100 Food Services - Salaries	63,621	66,174	56,774	65,033	61,893	63,257	63,112
710200 Food Services - Benefits	4,237	4,828	3,444	6,019	5,551	5,804	4,940
710300 Food Services - Purchased Services	2,599	2,087	2,473	2,555	2,561	2,989	2,924
710400 Food Services - Supplies / Materials	119,876	124,948	89,143	100,479	107,275	103,533	112,559
710500 Food Services - Capital Objects	0	0	3,539	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	190,333	198,037	155,373	174,086	177,280	175,583	183,535

Balance Sheet							
111000 Cash	0	0	0	0	0	18,000	7,735
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	1,901	0	160
115000 Inventories	12,725	12,725	13,593	10,527	11,183	4,930	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	11,370	46,148	37,706	8,150	3,922	0	0
213000 Accounts Payable	0	0	0	202	195	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	8,128	9,038	7,490	8,501	8,967	8,097	7,895
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	-6,773	-42,461	-31,603	-6,326	0	14,833	0
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	15,861	16,503	12,948	19,343	19,698	19,509	20,393

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.43	-2.57	-2.44	-0.33	0.00	0.76	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **BUHL JOINT**
 DISTRICT / CHARTER NUMBER: **412.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	67,327	58,695	56,457	30,384	14,212	11,072	13,375
416200 Meal Sales - Non-reimbursable	6,722	4,094	4,845	4,698	1,229	2,296	1,372
416900 Other Food Sales	1,836	1,597	4,737	338	1,655	0	2,000
419000 Other Local Revenue	454	37	181	6,721	1,492	6,361	4,854
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	620,130	558,517	638,974	700,187	648,007	633,163	626,202
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	696,469	622,940	705,194	742,328	666,595	652,892	647,803

Expenditures							
710100 Food Services - Salaries	145,969	165,755	169,420	168,211	171,185	173,477	170,731
710200 Food Services - Benefits	65,214	84,778	93,522	87,950	90,952	83,242	86,336
710300 Food Services - Purchased Services	10,103	9,259	9,236	9,313	12,639	6,518	7,307
710400 Food Services - Supplies / Materials	447,518	401,845	427,444	461,449	415,693	398,338	383,433
710500 Food Services - Capital Objects	12,874	16,215	23,307	10,603	16,010	8,562	15,336
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	681,678	677,852	722,929	737,526	706,479	670,137	663,143

Balance Sheet							
111000 Cash	182,899	85,742	125,295	113,589	91,225	75,197	50,996
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	12,787	59,932	0	14,059	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	34,981	10,421	5,869	6,915	9,550	39,466	389
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	29,460	31,368	27,873	28,699	0	30,216
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	160,705	105,793	88,058	92,860	52,976	35,731	20,391

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	56,807	56,488	60,244	81,947	78,498	74,460	73,683

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.83	1.87	1.46	1.13	0.67	0.48	0.28

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **BUTTE COUNTY**
 DISTRICT / CHARTER NUMBER: **111.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	36,656	36,001	36,576	37,263	37,464	38,257	36,051
416200 Meal Sales - Non-reimbursable	6,931	5,367	5,457	4,601	4,195	4,362	3,350
416900 Other Food Sales	2,284	1,999	3,148	771	1,315	16,275	13,564
419000 Other Local Revenue	0	0	0	2,046	2,033	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	92,675	99,779	99,673	105,198	106,746	93,172	97,158
440000 Commodities and Other Federal Grants	11,675	0	0	0	0	11,427	14,161
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	4,399	3,621	3,687	3,614	3,875	3,875	4,500
Total Revenues	154,620	146,767	148,541	153,493	155,628	167,368	168,784

Expenditures							
710100 Food Services - Salaries	56,350	42,688	53,524	48,522	51,335	49,058	52,203
710200 Food Services - Benefits	10,290	12,006	13,249	12,736	11,658	13,057	14,685
710300 Food Services - Purchased Services	2,431	1,413	1,761	1,029	867	465	3,917
710400 Food Services - Supplies / Materials	93,028	84,484	84,284	82,804	84,032	86,846	94,452
710500 Food Services - Capital Objects	0	0	0	2,015	5,420	122	15,038
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	162,099	140,591	152,818	147,106	153,312	149,548	180,295

Balance Sheet							
111000 Cash	8,743	11,087	17,089	22,454	27,153	47,732	35,094
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	12,064	11,647	3,725	4,505	3,376	0	5,100
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	894	1,588	0	1,230	837	202	2,287
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	9,663	4,720	8,665	7,193	8,840	8,858	10,746
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	10,250	16,426	12,149	18,536	20,852	38,672	27,161

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	13,508	11,716	12,735	16,345	17,035	16,616	20,033

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.76	1.40	0.95	1.13	1.22	2.33	1.36

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **CALDWELL**
 DISTRICT / CHARTER NUMBER: **132.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	114	81	70	41
416100 Meal Sales - Reimbursable	150,681	142,526	814	8,812	0	0	0
416200 Meal Sales - Non-reimbursable	23,042	20,658	17,671	14,688	36,629	41,355	51,060
416900 Other Food Sales	17,764	19,820	16,076	0	0	0	0
419000 Other Local Revenue	22,481	26,954	22,366	43,961	32,603	19,660	22,800
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	2,953,692	2,952,834	3,099,651	3,559,035	3,627,835	3,725,601	3,350,121
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	50,000	73,500	23,500	68,020	78,489	86,405	79,542
Total Revenues	3,217,660	3,236,292	3,180,078	3,694,630	3,775,637	3,873,091	3,503,564

Expenditures							
710100 Food Services - Salaries	944,677	955,132	980,394	1,055,730	1,112,645	1,151,442	1,127,228
710200 Food Services - Benefits	461,954	489,276	534,361	575,241	567,896	620,292	646,925
710300 Food Services - Purchased Services	47,411	52,510	54,870	72,794	52,102	82,271	66,370
710400 Food Services - Supplies / Materials	1,668,290	1,424,107	1,465,705	1,630,300	1,700,434	1,785,521	1,773,900
710500 Food Services - Capital Objects	5,925	33,007	0	13,056	0	142,399	65,116
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	4,661	1,249	41	0
661000 Buildings - Care Program	0	0	0	0	4	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	19	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	12,642	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	81,250	83,973	81,250	72,024	51,203	22,839	0
Total Expenditures	3,209,507	3,038,024	3,116,580	3,436,448	3,485,533	3,804,805	3,679,539

Balance Sheet							
111000 Cash	211,908	213,730	480,136	876,748	1,100,637	1,166,659	999,666
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	50,188	303,543	25,106	34,589	41,310	42,743	49,107
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	825	825	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	3,663	5,234	4,253	12,150	1,848	11,768	27,507
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	145,815	155,538	91,644	238,116	283,388	272,637	272,295
218000 Payroll Withholding	65,959	112,305	101,745	94,464	0	0	-49
221000 Deferred Revenue	0	94	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	46,659	244,927	308,425	566,607	856,711	924,997	749,020

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	267,459	253,169	259,715	381,828	387,281	422,756	408,838

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.17	0.97	1.19	1.48	2.21	2.19	1.83

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **CAMAS COUNTY**
 DISTRICT / CHARTER NUMBER: **121.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	19,617	18,170	20,162	19,395	19,332	23,665	24,345
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	0	0	564	495	0	1,101	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	38,130	47,808	42,750	44,476	37,627	47,523	44,908
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	10,871	0	15,000	11,199	0	0
Total Revenues	57,747	76,849	63,476	79,366	68,158	72,289	69,253

Expenditures							
710100 Food Services - Salaries	32,070	31,606	31,509	25,844	29,022	31,422	32,791
710200 Food Services - Benefits	11,868	11,838	12,794	13,039	12,014	7,903	7,907
710300 Food Services - Purchased Services	0	0	90	0	0	75	0
710400 Food Services - Supplies / Materials	26,394	26,967	29,815	25,380	22,475	26,053	26,625
710500 Food Services - Capital Objects	0	32	0	6,305	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	70,332	70,443	74,208	70,568	63,511	65,453	67,323

Balance Sheet							
111000 Cash	0	0	0	0	1,185	9,730	10,100
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	1,771	6,805	1,919	2,133	1,776	2,677	4,666
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	4,635	3,142	8,892	1,402	0	0	0
213000 Accounts Payable	0	120	0	78	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	7,971	7,972	8,188	7,016	4,677	7,287	7,716
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-10,835	-4,429	-15,161	-6,363	-1,716	5,120	7,050

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	5,861	5,870	6,184	7,841	7,057	7,273	7,480

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.85	-0.75	-2.45	-0.81	-0.24	0.70	0.94

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **CAMBRIDGE JOINT**
 DISTRICT / CHARTER NUMBER: **432.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	11,214	10,144	9,683	12,169	10,549	12,184	11,668
416200 Meal Sales - Non-reimbursable	1,050	902	1,265	1,081	1,367	3,324	1,767
416900 Other Food Sales	0	0	448	0	0	0	0
419000 Other Local Revenue	0	56	77	83	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	36,323	43,734	37,805	41,923	44,494	45,832	46,758
440000 Commodities and Other Federal Grants	3,995	4,462	4,731	5,728	5,705	6,624	11,580
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	26,000	0	15,000	0	2,000	5,000
Total Revenues	52,582	85,298	54,009	75,984	62,115	69,964	76,773

Expenditures							
710100 Food Services - Salaries	15,393	15,726	16,486	18,231	16,874	19,988	20,346
710200 Food Services - Benefits	4,745	5,891	6,406	7,933	0	2,312	1,100
710300 Food Services - Purchased Services	2,114	1,537	1,513	802	812	1,017	1,342
710400 Food Services - Supplies / Materials	41,375	36,618	37,939	42,354	39,268	48,440	53,723
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	63,627	59,772	62,344	69,320	56,954	71,757	76,511

Balance Sheet							
111000 Cash	0	1,006	30	1,188	4,264	2,524	2,745
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	2,227	4,710	472	159	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	24,928	3,508	6,280	0	0	0	0
213000 Accounts Payable	548	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	2,778	2,693	3,058	3,519	1,275	1,328	1,287
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	16	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-26,027	-501	-8,836	-2,172	2,989	1,196	1,458

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	5,302	4,981	5,195	7,702	6,328	7,973	8,501

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-4.91	-0.10	-1.70	-0.28	0.47	0.15	0.17

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **CASCADE**
 DISTRICT / CHARTER NUMBER: **422.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	12,898	17,453	17,142	13,635	14,427	11,406	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	10,997
416900 Other Food Sales	0	0	0	401	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	57,323	60,357	62,657	48,761	30,044	32,234	42,783
440000 Commodities and Other Federal Grants	0	0	0	5,097	4,170	3,856	5,245
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	35,905	41,685	29,771	31,484	43,327	63,401	59,281
Total Revenues	106,126	119,495	109,570	99,378	91,968	110,897	118,306

Expenditures							
710100 Food Services - Salaries	45,398	47,384	44,809	43,934	40,132	57,314	60,330
710200 Food Services - Benefits	17,118	17,162	18,142	17,242	17,273	25,612	23,703
710300 Food Services - Purchased Services	1,305	1,088	1,174	1,129	1,093	1,303	1,437
710400 Food Services - Supplies / Materials	42,305	53,861	45,445	37,073	33,470	26,668	29,238
710500 Food Services - Capital Objects	0	0	0	0	0	0	3,598
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	106,126	119,495	109,570	99,378	91,968	110,897	118,306

Balance Sheet							
111000 Cash	6,637	0	6,848	5,005	6,100	10,420	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	10,225	0	868	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	1,572	0	0	0	0	0
213000 Accounts Payable	52	1,167	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	7,486	6,848	5,873	6,100	10,420	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	6,585	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0						
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	8,844	9,958	9,131	11,042	10,219	12,322	13,145

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **CASSIA COUNTY JOINT**
 DISTRICT / CHARTER NUMBER: **151.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	1,414	828	1,024	1,724	3,142	5,414	6,072
416100 Meal Sales - Reimbursable	303,930	272,169	262,851	270,747	285,566	302,620	339,479
416200 Meal Sales - Non-reimbursable	32,722	29,196	23,333	25,936	22,759	25,458	27,641
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	1,575,901	1,533,224	1,446,622	1,585,666	1,543,090	1,595,480	1,389,920
440000 Commodities and Other Federal Grants	148,133	125,413	125,286	155,944	134,317	110,694	184,466
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	36,855	36,216	31,982	33,773	36,490	41,334	44,943
Total Revenues	2,098,955	1,997,046	1,891,098	2,073,790	2,025,364	2,081,000	1,992,521

Expenditures							
710100 Food Services - Salaries	589,818	579,837	570,059	560,464	586,016	610,006	683,780
710200 Food Services - Benefits	268,488	274,422	291,892	285,961	287,043	268,649	290,562
710300 Food Services - Purchased Services	28,343	42,892	35,870	34,131	52,640	40,941	61,620
710400 Food Services - Supplies / Materials	1,121,310	1,042,910	1,011,645	1,123,100	1,112,349	949,579	1,370,705
710500 Food Services - Capital Objects	117,056	60,459	37,149	16,735	58,132	49,232	47,661
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	1,312	20,490	29,479	53,336
Total Expenditures	2,125,015	2,000,520	1,946,615	2,021,703	2,116,670	1,947,886	2,507,664

Balance Sheet							
111000 Cash	234,831	60,128	121,183	240,336	93,533	0	0
112000 Investments	525,964	495,540	496,285	387,461	390,151	386,225	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	216	184,922	28,894	0	0	0	3,678
115000 Inventories	132,156	127,028	160,429	239,220	283,006	501,055	419,378
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	38,052
213000 Accounts Payable	28,540	8,668	548	58	48	-3,079	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	77,059	75,386	77,220	82,101	77,390	73,195	80,298
218000 Payroll Withholding	36,200	35,671	36,647	40,395	36,095	30,893	33,530
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	1	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	751,367	747,893	692,376	744,463	653,157	786,271	271,128

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	177,085	166,710	162,218	224,634	235,186	216,432	278,629

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.24	4.49	4.27	3.31	2.78	3.63	0.97

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **CASTLEFORD JOINT**
 DISTRICT / CHARTER NUMBER: **417.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	25,874	31,313	23,963	35,968	34,240	36,255	36,186
416200 Meal Sales - Non-reimbursable	3,273	1,522	1,836	2,652	1,939	4,766	5,444
416900 Other Food Sales	262	0	0	0	0	0	0
419000 Other Local Revenue	27	0	6,014	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	113,064	119,579	129,801	127,420	118,887	146,392	163,097
440000 Commodities and Other Federal Grants	0	0	0	0	21,634	0	18,997
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	142,500	152,414	161,614	166,040	176,700	187,413	223,724

Expenditures							
710100 Food Services - Salaries	52,685	54,990	31,770	33,722	28,904	39,217	38,525
710200 Food Services - Benefits	23,683	27,427	15,916	18,655	16,405	18,076	19,696
710300 Food Services - Purchased Services	432	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	97,560	90,343	98,736	110,660	114,198	118,149	154,218
710500 Food Services - Capital Objects	761	0	6,140	0	2,288	4,617	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	175,121	172,760	152,562	163,037	161,795	180,059	212,439

Balance Sheet							
111000 Cash	0	0	0	0	0	0	156
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	11,476	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	40,238	35,732	34,263	19,029	11,187	0
213000 Accounts Payable	37,479	347	0	0	0	0	-75
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	6,696	12,460	8,261	6,727	7,056	7,544	7,677
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	-32,699	-53,045	-43,993	-40,990	-26,085	-18,731	-7,446
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	14,593	14,397	12,714	18,115	17,977	20,007	23,604

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-2.24	-3.68	-3.46	-2.26	-1.45	-0.94	-0.32

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **CHALLIS JOINT**
 DISTRICT / CHARTER NUMBER: **181.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	11	1	0	2	0	0	3
416100 Meal Sales - Reimbursable	47,880	43,532	45,972	35,786	30,071	31,775	31,489
416200 Meal Sales - Non-reimbursable	8,663	6,894	5,322	2,877	2,550	2,161	1,939
416900 Other Food Sales	13,134	17,536	15,313	14,923	18,536	12,189	18,578
419000 Other Local Revenue	271	40	20	2,007	141	1,021	2,233
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	71,096	71,620	71,650	67,786	73,475	71,169	67,889
440000 Commodities and Other Federal Grants	9,993	10,290	9,581	10,050	9,265	9,583	9,154
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	3,851	5,449	4,196	6,556	18,838	12,201	27,794
Total Revenues	154,899	155,362	152,054	139,987	152,876	140,099	159,079

Expenditures							
710100 Food Services - Salaries	54,950	52,707	54,572	53,537	56,840	58,940	58,619
710200 Food Services - Benefits	15,495	14,228	15,579	14,099	19,356	19,253	21,098
710300 Food Services - Purchased Services	2,209	1,887	2,043	2,462	2,372	1,071	993
710400 Food Services - Supplies / Materials	97,013	86,290	73,949	71,528	68,133	60,835	74,714
710500 Food Services - Capital Objects	0	250	5,625	0	6,175	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	169,667	155,362	151,768	141,626	152,876	140,099	155,424

Balance Sheet							
111000 Cash	935	6,386	523	4,502	5,174	5,214	8,869
112000 Investments	5,559	0	7,073	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	24	24	8	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	5,046	5,033	5,933	4,478	5,166	5,206	5,205
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	95	0	0	0	0	8	9
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,353	1,353	1,639	0	0	0	3,655

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	14,139	12,947	12,647	15,736	16,986	15,567	17,269

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.10	0.10	0.13	0.00	0.00	0.00	0.21

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **CHIEF TAHGEE ELEMENTARY ACADEMY**
 DISTRICT / CHARTER NUMBER: **483.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	60,847	76,394	86,257
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	49,738	59,364	44,571
Total Revenues	0	0	0	0	110,585	135,758	130,828

Expenditures							
710100 Food Services - Salaries	0	0	0	0	36,616	45,777	42,985
710200 Food Services - Benefits	0	0	0	0	14,409	15,367	16,741
710300 Food Services - Purchased Services	0	0	0	0	338	0	678
710400 Food Services - Supplies / Materials	0	0	0	0	59,222	74,614	70,424
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	110,585	135,758	130,828

Balance Sheet							
111000 Cash	0	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	42,478	22,755	18,224
115000 Inventories	0	0	0	0	1,136	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	43,614	22,755	18,224
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0						

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	0	0	0	0	12,287	15,084	14,536

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	N/A	N/A	N/A	N/A	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **CLARK COUNTY JOINT**
 DISTRICT / CHARTER NUMBER: **161.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	8	0	0	9	27	11	7
416100 Meal Sales - Reimbursable	11,426	9,364	4,640	11,172	5,960	6,481	20,991
416200 Meal Sales - Non-reimbursable	0	0	56	0	748	3,610	2,867
416900 Other Food Sales	0	0	0	0	2,025	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	61,108	56,798	56,739	68,071	68,306	32,199	34,114
440000 Commodities and Other Federal Grants	4,202	5,124	9,196	0	0	7,610	7,334
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	17,635	38,516	43,205	56,060	51,337	60,183	16,152
Total Revenues	94,379	109,802	113,836	135,312	128,403	110,094	81,465

Expenditures							
710100 Food Services - Salaries	35,670	30,664	26,640	28,615	29,682	34,235	29,628
710200 Food Services - Benefits	11,673	16,242	11,069	12,300	13,319	11,302	3,641
710300 Food Services - Purchased Services	2,821	1,231	569	530	908	468	1,554
710400 Food Services - Supplies / Materials	43,500	61,665	75,558	93,442	84,494	63,143	46,329
710500 Food Services - Capital Objects	715	0	0	425	0	946	313
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	94,379	109,802	113,836	135,312	128,403	110,094	81,465

Balance Sheet							
111000 Cash	302	1,040	2,621	2,515	523	0	1,042
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	1,596	0	0	0	0	5,623	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	2,258	0
213000 Accounts Payable	0	0	180	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	1,898	1,040	2,441	2,515	523	3,365	1,042
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0						
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	7,865	9,150	9,486	15,035	14,267	12,233	9,052

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **COEUR D' ALENE**
 DISTRICT / CHARTER NUMBER: **271.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	921,627	877,853	878,111	916,025	896,544	954,769	973,882
416200 Meal Sales - Non-reimbursable	157,221	161,260	142,450	140,478	109,278	104,044	95,128
416900 Other Food Sales	74,915	64,712	60,245	67,370	85,324	71,942	67,640
419000 Other Local Revenue	0	0	0	0	0	12,921	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	2,102,128	2,079,352	2,095,455	2,443,170	2,107,507	2,051,360	1,892,998
440000 Commodities and Other Federal Grants	416,662	398,461	442,840	174,101	496,811	424,979	141,451
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	223,398	88,304	81,651	106,224	84,777	88,409	134,992
Total Revenues	3,895,951	3,669,942	3,700,752	3,847,368	3,780,241	3,708,424	3,306,091

Expenditures							
710100 Food Services - Salaries	1,203,776	1,225,113	1,145,262	1,184,992	1,197,931	1,227,682	1,283,501
710200 Food Services - Benefits	486,672	490,353	468,201	479,422	503,729	540,629	571,171
710300 Food Services - Purchased Services	39,292	45,682	43,401	44,954	43,132	41,713	56,533
710400 Food Services - Supplies / Materials	1,997,264	1,885,551	1,933,766	1,901,130	1,857,490	1,765,947	1,809,425
710500 Food Services - Capital Objects	33,647	90,165	23,288	7,112	13,896	17,100	6,422
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	120,000	120,000	92,637	46,504	58,124	45,648	64,719
Total Expenditures	3,880,651	3,856,864	3,706,555	3,664,114	3,674,302	3,638,719	3,791,771

Balance Sheet							
111000 Cash	314,645	0	69,026	0	381,735	460,137	270,060
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	33,063	331,442	39,942	381,571	36,874	37,761	31,152
115000 Inventories	73,146	73,146	73,146	73,146	73,146	73,146	73,146
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	182,157	0	79,907	0	0	0
213000 Accounts Payable	26,215	12,358	17,750	10,799	7,551	9,896	42,346
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	172,663	175,019	135,113	151,506	165,760	172,999	151,037
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	221,976	35,054	29,251	212,505	318,444	388,149	180,975
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	323,388	321,405	308,880	407,124	408,256	404,302	421,308

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.69	0.11	0.09	0.52	0.78	0.96	0.43

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **COMPASS PUBLIC CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **455.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	75,658	73,683	73,751	95,374	116,665	147,057	180,286
416200 Meal Sales - Non-reimbursable	2,766	2,424	440	1,625	1,513	1,540	955
416900 Other Food Sales	733	1,346	897	2,252	2,330	1,940	650
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	104,489	113,571	59,063	76,150	94,440	101,394	105,732
440000 Commodities and Other Federal Grants	0	0	10,361	22,917	14,101	24,109	23,578
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	12,872	2,850	5,040	9,655	8,810
Total Revenues	183,646	191,024	157,384	201,168	234,089	285,695	320,011

Expenditures							
710100 Food Services - Salaries	70,044	62,004	50,826	64,123	75,107	91,833	111,398
710200 Food Services - Benefits	6,356	6,538	6,255	13,555	18,222	30,450	28,149
710300 Food Services - Purchased Services	7,044	7,870	4,064	4,543	4,068	6,626	7,506
710400 Food Services - Supplies / Materials	101,867	111,768	86,742	117,761	128,498	136,586	158,187
710500 Food Services - Capital Objects	5,751	3,105	5,008	892	7,196	2,239	29,431
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	191,062	191,285	152,895	200,874	233,091	267,734	334,671

Balance Sheet							
111000 Cash	0	3,199	7,124	10,764	14,286	33,807	19,601
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	20,987	816	0	0	0	450	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	13,204	0	0	0	0	0	0
213000 Accounts Payable	2,125	0	0	154	128	366	370
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	4,381	2,999	1,619	4,811	7,361	9,133	9,133
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,277	1,016	5,505	5,799	6,797	24,758	10,098

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	15,922	15,940	12,741	22,319	25,899	29,748	37,186

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.08	0.06	0.43	0.26	0.26	0.83	0.27

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **COSSA ACADEMY**
 DISTRICT / CHARTER NUMBER: **555.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	1,626	0	0	692	270	0	807
416900 Other Food Sales	1,402	0	0	538	991	71	0
419000 Other Local Revenue	5,115	0	0	0	0	2,000	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	51,822	0	0	58,414	58,325	79,776	47,908
440000 Commodities and Other Federal Grants	0	0	0	0	4,607	7,324	4,065
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	15,000	0	0	10,911
Total Revenues	59,965	0	0	74,644	64,193	89,171	63,691

Expenditures							
710100 Food Services - Salaries	16,495	1,151	0	17,422	20,075	18,806	23,082
710200 Food Services - Benefits	5,133	-19	0	7,194	10,549	7,518	8,153
710300 Food Services - Purchased Services	965	124	0	709	71	1,792	729
710400 Food Services - Supplies / Materials	36,131	253	1,671	42,223	35,107	36,254	47,898
710500 Food Services - Capital Objects	191	0	0	1,400	0	17,775	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	58,915	1,509	1,671	68,948	65,802	82,145	79,862

Balance Sheet							
111000 Cash	0	0	0	3,219	0	11,784	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	6,763	4	0	4,751	18,959	6,062	34,997
115000 Inventories	1,671	1,671	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	4,967	1,424	1,420	0	6,919	0	29,867
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	-1,352	-3,059	-3,059	635	6,314	5,094	5,130
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	1,671	1,639	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	4,819	1,639	0	7,335	5,726	12,752	0

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	4,910	126	139	7,661	7,311	9,127	8,874

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.98	13.01	0.00	0.96	0.78	1.40	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **COTTONWOOD JOINT**
 DISTRICT / CHARTER NUMBER: **242.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	2	36	0	0	0	0	0
416100 Meal Sales - Reimbursable	54,348	64,771	72,659	71,645	72,582	72,818	70,180
416200 Meal Sales - Non-reimbursable	5,110	5,314	3,731	3,841	4,053	3,489	3,273
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	65	0	0	0	10,252	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	157,079	153,233	147,971	165,007	157,525	128,558	116,174
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	256	19,954	29,225	22,389	39,000	10,000
Total Revenues	216,539	223,675	244,315	269,718	256,549	254,117	199,627

Expenditures							
710100 Food Services - Salaries	69,761	60,186	62,116	62,577	64,513	65,285	52,680
710200 Food Services - Benefits	34,961	39,491	46,023	45,898	47,497	55,919	38,779
710300 Food Services - Purchased Services	6,752	885	961	3,420	4,962	5,951	1,092
710400 Food Services - Supplies / Materials	132,591	134,058	135,215	135,434	131,250	112,509	101,150
710500 Food Services - Capital Objects	3,007	0	0	0	0	20,734	390
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	247,072	234,620	244,315	247,329	248,222	260,398	194,091

Balance Sheet							
111000 Cash	25,067	0	19,954	40,092	23,340	21,761	20,859
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	2,749	20,839	0	205	72	0	654
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	4,963	2,241	0	0	0	0
213000 Accounts Payable	1,097	44	0	46	63	215	68
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	14,623	14,731	16,570	16,715	14,427	18,292	13,623
218000 Payroll Withholding	1,151	1,101	1,143	1,147	595	1,208	240
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	10,945	0	0	22,389	8,327	2,046	7,582

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	20,589	19,552	20,360	27,481	27,580	28,933	21,566

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.53	0.00	0.00	0.81	0.30	0.07	0.35

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **COUNCIL**
 DISTRICT / CHARTER NUMBER: **013.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	16,344	15,155	19,472	22,449	21,946	21,277	26,234
416200 Meal Sales - Non-reimbursable	4,104	3,358	3,611	3,822	3,107	2,643	2,563
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	245	0	0	20	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	76,780	57,156	64,981	75,933	64,211	61,532	70,548
440000 Commodities and Other Federal Grants	4,003	4,371	5,137	5,890	3,911	1,450	11,580
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	101,231	80,040	93,446	108,094	93,175	86,922	110,925

Expenditures							
710100 Food Services - Salaries	41,695	26,616	24,539	29,181	28,103	20,117	20,642
710200 Food Services - Benefits	7,969	5,151	2,194	742	3,700	4,290	8,390
710300 Food Services - Purchased Services	1,959	1,283	1,676	3,176	422	412	2,328
710400 Food Services - Supplies / Materials	57,996	48,455	51,917	63,086	57,603	59,310	88,213
710500 Food Services - Capital Objects	0	0	0	0	0	0	5,257
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	109,619	81,505	80,326	96,185	89,828	84,129	124,830

Balance Sheet							
111000 Cash	0	1,914	12,007	24,906	31,556	29,795	9,151
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	11,434	8,419	6,379	5,022	1,882	2,513	9,252
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	2,815	4,306	0	0	0	0	0
213000 Accounts Payable	1,714	1,001	2,172	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	4,301	3,887	1,955	3,760	3,923	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	2,604	1,139	14,259	26,168	29,515	32,308	18,403

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	9,135	6,792	6,694	10,687	9,981	9,348	13,870

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.29	0.17	2.13	2.45	2.96	3.46	1.33

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **CULDESAC JOINT**
 DISTRICT / CHARTER NUMBER: **342.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	27	11	12	14	18	13	13
416100 Meal Sales - Reimbursable	0	5,251	8,264	13,836	6,454	11,279	9,843
416200 Meal Sales - Non-reimbursable	6,748	155	2,088	3,324	3,729	3,739	3,046
416900 Other Food Sales	0	22	23	489	33	135	107
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	24,651	29,154	33,268	23,566	33,110	39,234	31,573
440000 Commodities and Other Federal Grants	0	3,506	3,680	3,638	4,146	4,903	12,772
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	31,426	38,099	47,335	44,867	47,490	59,303	57,354

Expenditures							
710100 Food Services - Salaries	20,838	34,179	29,843	21,177	22,763	23,582	18,868
710200 Food Services - Benefits	0	0	0	0	0	0	0
710300 Food Services - Purchased Services	384	190	340	210	195	190	190
710400 Food Services - Supplies / Materials	14,841	20,321	20,232	21,848	25,564	29,408	26,495
710500 Food Services - Capital Objects	0	0	0	0	0	0	7,945
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	36,063	54,690	50,415	43,235	48,522	53,180	53,498

Balance Sheet							
111000 Cash	17,412	2,169	2,985	743	5,437	15,660	2,368
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	7,787
115000 Inventories	2,259	2,258	2,258	889	905	501	424
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	1,243	0	3,851	9,438	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	1,347	4,000	0	1,891	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	905	0	424
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	19,671	3,080	0	1,632	-305	6,723	10,155

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	3,005	4,558	4,201	4,804	5,391	5,909	5,944

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	6.55	0.68	0.00	0.34	-0.06	1.14	1.71

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **DIETRICH**
 DISTRICT / CHARTER NUMBER: **314.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	24	23	117
416100 Meal Sales - Reimbursable	21,782	22,287	19,230	0	19,860	0	0
416200 Meal Sales - Non-reimbursable	2,045	4,033	3,459	26,392	6,266	26,597	28,904
416900 Other Food Sales	13,383	0	750	804	1,117	0	0
419000 Other Local Revenue	0	14,373	0	0	0	5,284	323
439000 Other State Revenue	0	0	0	0	569	0	4,731
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	125,067	115,843	113,936	99,973	110,341	107,014	106,928
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	3,400	30	1,279	0
Total Revenues	162,277	156,536	137,375	130,569	138,207	140,197	141,003

Expenditures							
710100 Food Services - Salaries	32,066	44,236	44,312	41,027	41,716	44,577	48,900
710200 Food Services - Benefits	12,239	19,399	23,804	20,538	17,305	19,026	20,315
710300 Food Services - Purchased Services	1,905	1,029	689	78	17	580	0
710400 Food Services - Supplies / Materials	66,559	81,430	82,924	71,516	79,235	79,727	82,164
710500 Food Services - Capital Objects	427	0	5,834	15,178	0	849	1,394
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	113,196	146,094	157,563	148,337	138,273	144,759	152,773

Balance Sheet							
111000 Cash	80,530	80,467	68,596	50,577	49,660	45,672	37,120
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	10,158	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	11,507	0	0	98	813	1,247	911
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	11,160	9,319	8,970	7,404	7,544	11,098
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	69,023	79,465	59,277	41,509	41,443	36,881	25,111

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	9,433	12,175	13,130	16,482	15,364	16,084	16,975

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	7.32	6.53	4.51	2.52	2.70	2.29	1.48

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **EMMETT INDEPENDENT**
 DISTRICT / CHARTER NUMBER: **221.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	143,755	146,437	149,211	166,354	178,386	187,722	215,727
416200 Meal Sales - Non-reimbursable	9,254	8,637	9,209	8,951	8,536	9,219	9,171
416900 Other Food Sales	49,620	42,144	46,618	31,043	39,882	0	33,670
419000 Other Local Revenue	0	0	0	0	5,000	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	724,027	736,392	708,074	714,700	671,754	710,815	770,022
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	926,656	933,610	913,112	921,048	903,558	907,756	1,028,590

Expenditures							
710100 Food Services - Salaries	294,302	303,505	310,084	333,181	344,777	352,780	365,048
710200 Food Services - Benefits	139,852	116,010	130,085	143,183	157,794	158,248	165,853
710300 Food Services - Purchased Services	15,944	28,614	18,940	16,303	27,654	21,250	87,822
710400 Food Services - Supplies / Materials	446,140	472,432	454,555	449,404	435,251	399,092	424,134
710500 Food Services - Capital Objects	1,133	0	1,348	0	19,052	497	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	897,371	920,561	915,012	942,071	984,528	931,867	1,042,857

Balance Sheet							
111000 Cash	164,080	99,887	165,868	169,276	100,938	79,328	44,711
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	5,547	71,138	3,077	4,834	0	0	15,885
115000 Inventories	34,684	39,703	46,397	27,243	23,256	25,646	30,258
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	63,007	56,375	62,890	69,925	73,736	78,627	78,775
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	141,304	154,353	152,452	131,428	50,458	26,347	12,079
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	74,781	76,713	76,251	104,675	109,392	103,541	115,873

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.89	2.01	2.00	1.26	0.46	0.25	0.10

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **FALCON RIDGE PUBLIC CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **456.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	30,056	32,276	27,572	27,660	31,978	34,576	39,589
416200 Meal Sales - Non-reimbursable	0	0	0	0	45	0	0
416900 Other Food Sales	256	241	0	0	0	186	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	29,841	28,365	35,465	26,800	25,491	22,717	23,090
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	60,153	60,882	63,037	54,460	57,514	57,479	62,679

Expenditures							
710100 Food Services - Salaries	12,249	11,080	15,287	15,748	15,928	15,360	22,004
710200 Food Services - Benefits	0	0	0	0	0	1,174	1,285
710300 Food Services - Purchased Services	1,459	2,245	2,378	1,208	1,622	1,671	2,119
710400 Food Services - Supplies / Materials	41,487	45,140	48,768	42,575	37,150	39,402	41,118
710500 Food Services - Capital Objects	1,003	28	1,988	0	338	190	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	56,198	58,493	68,421	59,531	55,038	57,797	66,526

Balance Sheet							
111000 Cash	12,783	15,172	9,796	4,725	7,201	6,883	3,036
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	12,783	15,172	9,796	4,725	7,201	6,883	3,036

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	4,683	4,874	5,702	6,615	6,115	6,422	7,392

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.73	3.11	1.72	0.71	1.18	1.07	0.41

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **FILER**
 DISTRICT / CHARTER NUMBER: **413.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	115,766	126,474	131,401	122,489	126,692	132,082	150,026
416200 Meal Sales - Non-reimbursable	7,196	8,872	7,853	4,881	2,883	3,241	4,056
416900 Other Food Sales	11,968	10,399	7,153	3,103	139	1,245	145
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	439,810	456,414	442,031	421,252	375,693	398,570	381,104
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	5,322	16,768	767	0	0	0	84,868
Total Revenues	580,062	618,927	589,205	551,725	505,407	535,138	620,199

Expenditures							
710100 Food Services - Salaries	194,487	192,748	174,712	165,662	208,193	191,062	191,891
710200 Food Services - Benefits	65,226	64,271	66,174	61,760	87,895	81,732	84,880
710300 Food Services - Purchased Services	24,309	13,065	17,445	16,346	10,029	11,288	8,691
710400 Food Services - Supplies / Materials	331,654	348,843	317,980	290,801	250,037	309,056	252,945
710500 Food Services - Capital Objects	0	0	0	3,095	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	615,676	618,927	576,311	537,664	556,154	593,138	538,407

Balance Sheet							
111000 Cash	0	0	0	21,908	0	0	36,053
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	8,245	61,635	7,896	0	0	0	0
115000 Inventories	16,109	18,620	12,893	4,586	32,419	11,128	7,710
116000 Other Current Assets	0	0	0	461	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	24,354	80,255	7,482	0	22,140	57,576	0
213000 Accounts Payable	0	0	413	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	21,439	22,647	28,361
218000 Payroll Withholding	0	0	0	0	12,632	13,253	15,402
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0	0	12,894	26,955	-23,792	-81,792	0
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	51,306	51,577	48,026	59,740	61,795	65,904	59,823

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.27	0.45	-0.39	-1.24	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **FIRTH**
 DISTRICT / CHARTER NUMBER: **059.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	49,868	53,150	49,429	55,354	64,935	70,841	78,640
416200 Meal Sales - Non-reimbursable	10,239	1,120	9,014	11,675	9,282	6,990	23,977
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	198,698	201,223	187,904	205,056	137,365	121,370	130,845
440000 Commodities and Other Federal Grants	0	0	0	0	0	22,127	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	14,515	15,000	56,680	52,800	70,000	30,000	30,000
Total Revenues	273,320	270,493	303,027	324,885	281,582	251,328	263,462

Expenditures							
710100 Food Services - Salaries	98,673	96,799	97,318	107,230	112,531	97,154	99,703
710200 Food Services - Benefits	43,568	48,468	49,468	53,660	53,874	47,642	47,045
710300 Food Services - Purchased Services	1,148	987	1,292	451	277	2,171	1,424
710400 Food Services - Supplies / Materials	152,517	162,091	144,353	159,643	116,238	99,320	103,104
710500 Food Services - Capital Objects	0	0	0	0	0	-1,369	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	295,906	308,345	292,431	320,984	282,920	244,918	251,276

Balance Sheet							
111000 Cash	39,646	2,887	12,941	18,331	16,522	21,184	33,251
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	41
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	3,935	5,608	4,895	5,999	5,299	5,462	11,330
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	7,652	0	7,243	7,628	7,857	5,946	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	7,072	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	28,059	-9,793	803	4,704	3,366	9,776	21,962

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	24,659	25,695	24,369	35,665	31,436	27,213	27,920

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.14	-0.38	0.03	0.13	0.11	0.36	0.79

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **FREMONT COUNTY JOINT**
 DISTRICT / CHARTER NUMBER: **215.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	156,696	133,217	141,492	145,827	145,602	167,726	166,225
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	598,598	617,331	531,662	629,531	546,985	520,304	559,447
440000 Commodities and Other Federal Grants	0	0	68,945	0	60,315	65,953	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	19,000	20,000	20,000	20,000	20,000	20,000	20,100
Total Revenues	774,294	770,548	762,099	795,358	772,902	773,983	745,772

Expenditures							
710100 Food Services - Salaries	257,598	237,083	238,312	248,129	257,245	263,818	269,468
710200 Food Services - Benefits	103,014	93,979	90,591	96,931	99,135	104,965	119,554
710300 Food Services - Purchased Services	15,081	7,644	6,637	27,976	8,783	8,750	9,306
710400 Food Services - Supplies / Materials	449,871	407,142	405,767	446,651	418,382	389,413	387,836
710500 Food Services - Capital Objects	0	113	7,665	4,822	10,020	2,911	10,781
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	825,564	745,961	748,972	824,509	793,565	769,857	796,945

Balance Sheet							
111000 Cash	246,503	196,707	286,732	250,082	229,809	0	0
112000 Investments	0	0	0	0	0	242,826	195,631
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	17,981	83,178	10,694	10,299	10,306	9,925	6,815
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	40,207	0	0	0	0
213000 Accounts Payable	0	3,431	7,217	1,653	0	231	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	52,196	39,579	0	37,877	39,927	48,206	49,305
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	212,288	236,875	250,002	220,851	200,188	204,314	153,141

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	68,797	62,163	62,414	91,612	88,174	85,540	88,549

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.09	3.81	4.01	2.41	2.27	2.39	1.73

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **FRUITLAND**
 DISTRICT / CHARTER NUMBER: **373.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	24	14	19	43	80	165	373
416100 Meal Sales - Reimbursable	119,089	119,575	129,496	147,951	153,610	185,211	205,677
416200 Meal Sales - Non-reimbursable	20,485	16,117	15,953	14,087	11,937	11,452	12,689
416900 Other Food Sales	0	0	0	0	217	117	5,560
419000 Other Local Revenue	3,675	3,197	6,160	5,073	4,561	5,531	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	39,181	42,675	45,612	0	51,293	49,814	63,840
445500 Federal Reimbursement	384,220	384,771	416,313	413,272	397,101	444,894	393,685
440000 Commodities and Other Federal Grants	0	0	0	53,358	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	566,674	566,349	613,553	633,784	618,799	697,184	681,824

Expenditures							
710100 Food Services - Salaries	184,892	186,045	200,676	209,564	228,617	235,960	235,931
710200 Food Services - Benefits	50,326	58,081	67,234	73,371	84,546	91,807	84,240
710300 Food Services - Purchased Services	0	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	292,349	322,459	329,070	333,914	313,372	340,448	327,742
710500 Food Services - Capital Objects	0	23,575	0	26,355	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	527,567	590,160	596,980	643,204	626,535	668,215	647,913

Balance Sheet							
111000 Cash	180,527	160,873	175,723	167,011	165,151	192,268	103,108
112000 Investments	12,253	12,266	12,285	12,328	12,408	12,573	132,945
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	16,253	8,632	14,499	13,152	25,611	14,956	20,152
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	3,170	0	0	0	12,321	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	24,724	24,443	28,606	28,010	34,104	34,083	36,580
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	181,139	157,328	173,901	164,481	156,745	185,714	219,625

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	43,964	49,180	49,748	71,467	69,615	74,246	71,990

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.12	3.20	3.50	2.30	2.25	2.50	3.05

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **GARDEN VALLEY**
 DISTRICT / CHARTER NUMBER: **071.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	2,588	0	0	0	0
416200 Meal Sales - Non-reimbursable	31,636	29,905	25,345	34,613	36,643	37,671	40,195
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	121	3	1,067	2,128
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	91,898	92,194	98,633	102,325	97,926	98,814	95,920
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	2,327	0	0	0	0	0	0
Total Revenues	125,861	122,099	126,566	137,059	134,572	137,552	138,243

Expenditures							
710100 Food Services - Salaries	38,633	41,511	40,113	41,526	41,677	42,297	43,353
710200 Food Services - Benefits	12,167	8,737	11,041	8,114	11,701	10,197	10,918
710300 Food Services - Purchased Services	5,007	63,031	1,183	625	1,457	1,665	522
710400 Food Services - Supplies / Materials	73,901	1,734	71,453	75,275	71,934	81,524	70,740
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	125	0	0	416
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	129,708	115,013	123,790	125,665	126,769	135,683	125,949

Balance Sheet							
111000 Cash	0	0	0	0	14,970	24,551	38,087
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	12,532	8,551	12,202	6,809	0	0
115000 Inventories	9,296	9,296	8,482	11,194	9,516	9,190	9,414
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	4,031	9,221	4,078	472	0	0	0
213000 Accounts Payable	989	827	858	1,091	0	578	1,477
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	2,041	2,459	0	-1,659	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	567
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	9,296	0	8,482	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	-7,061	9,321	3,615	23,492	31,295	33,163	45,457
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	10,809	9,584	10,316	13,963	14,085	15,076	13,994

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.65	0.97	0.35	1.68	2.22	2.20	3.25

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **GEM PREP: NAMPA**
 DISTRICT / CHARTER NUMBER: **796.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0	2,826
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	15,070
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0	80,285
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	49,165
Total Revenues	0	0	0	0	0	0	147,346

Expenditures							
710100 Food Services - Salaries	0	0	0	0	0	0	5,233
710200 Food Services - Benefits	0	0	0	0	0	0	2,655
710300 Food Services - Purchased Services	0	0	0	0	0	0	23,049
710400 Food Services - Supplies / Materials	0	0	0	0	0	0	116,409
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	147,346

Balance Sheet							
111000 Cash	0	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	375
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	95
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	280
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0						
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	0	0	0	0	0	0	16,372

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	N/A	N/A	N/A	N/A	N/A	N/A	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **GENESEE JOINT**
 DISTRICT / CHARTER NUMBER: **282.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	43,600	46,149	56,950	58,773	61,249	59,140	52,479
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	26,279	27,215	33,029	36,809	30,892	42,205	37,426
440000 Commodities and Other Federal Grants	5,618	8,723	7,674	10,054	12,132	13,161	12,866
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	30,000	33,809	30,000	30,000	30,000	30,000	15,000
Total Revenues	105,497	115,896	127,653	135,636	134,273	144,506	117,771

Expenditures							
710100 Food Services - Salaries	39,050	43,373	45,224	43,145	43,645	44,877	47,367
710200 Food Services - Benefits	17,624	18,125	17,078	22,967	26,553	26,681	28,711
710300 Food Services - Purchased Services	1,835	997	2,320	1,848	973	1,622	1,261
710400 Food Services - Supplies / Materials	44,618	53,787	51,427	61,767	63,603	61,252	56,011
710500 Food Services - Capital Objects	0	1,984	0	3,395	0	0	6,925
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	103,127	118,266	116,049	133,122	134,774	134,432	140,275

Balance Sheet							
111000 Cash	14,463	17,196	36,069	26,999	25,836	31,945	7,401
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	176
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	2,887	2,888	0	0
213000 Accounts Payable	655	10	0	300	40	217	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	10,034	17,186	24,465	7,649	7,759	8,037	8,173
218000 Payroll Withholding	1,404	0	0	2,045	1,532	0	-1,783
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	2,370	0	11,604	14,118	13,617	23,691	1,187
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	8,594	9,856	9,671	14,791	14,975	14,937	15,586

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.28	0.00	1.20	0.95	0.91	1.59	0.08

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **GLENN'S FERRY JOINT**
 DISTRICT / CHARTER NUMBER: **192.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	102	62	76	143	44	41	76
416100 Meal Sales - Reimbursable	25,129	22,783	15,067	18,208	22,243	20,842	24,083
416200 Meal Sales - Non-reimbursable	6,905	5,420	5,151	4,659	6,356	7,674	6,934
416900 Other Food Sales	0	0	0	12,290	1,047	660	0
419000 Other Local Revenue	0	103	0	0	0	6,075	36
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	226,436	215,166	220,705	167,818	221,360	198,802	172,093
440000 Commodities and Other Federal Grants	18,967	24,923	18,430	18,430	17,465	23,298	20,025
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	2,144	0	0
Total Revenues	277,539	268,457	259,429	221,548	270,659	257,392	223,247

Expenditures							
710100 Food Services - Salaries	95,508	96,145	85,887	82,591	73,232	61,125	59,741
710200 Food Services - Benefits	36,765	37,546	24,008	29,025	21,899	20,211	16,614
710300 Food Services - Purchased Services	5,775	9,351	8,972	5,574	4,494	7,655	6,685
710400 Food Services - Supplies / Materials	132,915	147,106	144,173	127,045	141,323	145,115	138,301
710500 Food Services - Capital Objects	1,089	1,828	243	140	30,889	350	400
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	272,052	291,976	263,283	244,375	271,837	234,456	221,741

Balance Sheet							
111000 Cash	4,624	66,903	0	21,514	41,961	56,047	64,271
112000 Investments	69,589	0	53,596	19,291	2,833	2,871	2,939
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	3,388	0	0	40	40	0	0
115000 Inventories	10,315	16,491	16,490	15,075	7,027	7,027	7,027
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	832	2,710	604	2,463	2,174	793	2,257
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	17,119	7,204	12,364	10,830	5,052	9,779
218000 Payroll Withholding	0	0	2,567	4,209	3,151	1,458	2,053
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	87,084	63,565	59,711	36,884	35,706	58,642	60,148

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	22,671	24,331	21,940	27,153	30,204	26,051	24,638

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.84	2.61	2.72	1.36	1.18	2.25	2.44

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **GOODING JOINT**
 DISTRICT / CHARTER NUMBER: **231.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	118,927	94,910	5,905	1,685	75,372	68,610	77,538
416200 Meal Sales - Non-reimbursable	14,413	13,537	12,833	15,743	16,566	34,166	29,766
416900 Other Food Sales	18,532	5,462	18,989	15,881	18,845	10,551	9,849
419000 Other Local Revenue	21,566	18,514	21,347	25,261	19,350	40,190	30,270
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	507,748	557,855	594,445	670,978	557,176	630,474	663,137
440000 Commodities and Other Federal Grants	32,246	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	18,438	129,797	14,919	33,226	20,688	23,213
Total Revenues	713,432	708,716	783,316	744,467	720,535	804,679	833,773

Expenditures							
710100 Food Services - Salaries	179,674	203,530	204,450	201,315	202,224	205,880	205,578
710200 Food Services - Benefits	49,830	49,709	56,814	71,413	74,157	85,142	87,503
710300 Food Services - Purchased Services	12,436	8,550	11,013	10,256	10,312	6,659	9,024
710400 Food Services - Supplies / Materials	469,428	509,459	461,284	454,571	432,238	488,697	501,391
710500 Food Services - Capital Objects	4,589	958	1,177	6,868	1,648	16,536	11,325
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	715,957	772,206	734,738	744,423	720,579	802,914	814,821

Balance Sheet							
111000 Cash	14,342	0	10,911	0	1,948	4,703	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	23,676	110,979	18,997	37,783	23,785	25,555	107,255
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	131,378	0	7,346	0	0	56,078
213000 Accounts Payable	6,025	9,364	0	0	0	6,150	5,131
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	17,081	18,815	29,908	30,393	25,712	22,322	25,450
218000 Payroll Withholding	0	0	0	0	21	21	-121
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	14,912	-48,578	0	44	0	1,765	20,717
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	59,663	64,351	61,228	82,714	80,064	89,213	90,536

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.25	-0.75	0.00	0.00	0.00	0.02	0.23

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **GRACE JOINT**
 DISTRICT / CHARTER NUMBER: **148.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	10	8	6	8	11	17	65
416100 Meal Sales - Reimbursable	47,448	54,797	59,141	58,989	59,234	58,040	64,138
416200 Meal Sales - Non-reimbursable	0	0	8,065	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	107,551	147,385	147,671	154,380	163,818	163,012	152,699
440000 Commodities and Other Federal Grants	0	11,929	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	155,009	214,119	214,883	213,377	223,063	221,069	216,902

Expenditures							
710100 Food Services - Salaries	65,568	68,261	69,853	75,295	69,883	80,705	80,908
710200 Food Services - Benefits	536	520	508	543	1,397	13,587	15,307
710300 Food Services - Purchased Services	0	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	118,178	114,737	131,956	117,784	120,166	111,103	114,634
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	184,282	183,518	202,317	193,622	191,446	205,395	210,849

Balance Sheet							
111000 Cash	48,545	79,146	91,712	111,467	143,084	158,758	164,811
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	48,545	79,146	91,712	111,467	143,084	158,758	164,811

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	15,357	15,293	16,860	21,514	21,272	22,822	23,428

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.16	5.18	5.44	5.18	6.73	6.96	7.03

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **HAGERMAN JOINT**
 DISTRICT / CHARTER NUMBER: **233.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	1	1	0	1	1	2	6
416100 Meal Sales - Reimbursable	23,831	19,948	20,856	17,910	17,458	22,880	21,745
416200 Meal Sales - Non-reimbursable	4,000	5,255	6,159	5,230	4,644	7,747	3,989
416900 Other Food Sales	0	0	0	0	0	0	946
419000 Other Local Revenue	1,890	621	2,057	274	646	3,921	2,065
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	114,237	135,718	141,852	128,021	110,129	120,688	125,430
440000 Commodities and Other Federal Grants	12,603	10,854	10,103	9,564	9,338	14,660	14,675
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	8,572
Total Revenues	156,562	172,397	181,027	161,000	142,216	169,898	177,428

Expenditures							
710100 Food Services - Salaries	45,578	45,034	46,440	47,560	33,907	38,285	45,999
710200 Food Services - Benefits	23,767	24,246	20,287	21,018	13,166	17,033	19,332
710300 Food Services - Purchased Services	922	2,209	1,074	1,328	807	1,170	1,284
710400 Food Services - Supplies / Materials	98,214	114,742	112,001	88,919	87,980	99,864	110,050
710500 Food Services - Capital Objects	0	0	5,046	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	168,481	186,231	184,848	158,825	135,860	156,352	176,665

Balance Sheet							
111000 Cash	11,418	22,804	32,789	9,736	20,144	9,867	2,469
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	188	7	66	19	1,044	4,901	3,125
115000 Inventories	6,071	7,352	6,537	6,342	8,470	6,849	7,423
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	16,577	55,995	53,695	34,227	46,912	20,312	7,852
213000 Accounts Payable	2,213	1,719	7,358	1,214	1,616	1,764	3,319
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	12,604	0	9,711	9,853	3,971	8,836	10,378
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	6,537	0	8,470	6,849	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	-13,717	-27,551	-37,909	-29,197	-31,311	-16,144	-8,532
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	14,040	15,519	15,404	17,647	15,096	17,372	19,629

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.98	-1.78	-2.46	-1.65	-2.07	-0.93	-0.43

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **HANSEN**
 DISTRICT / CHARTER NUMBER: **415.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	26	32	21	15	27	36	30
416100 Meal Sales - Reimbursable	0	0	12,247	9,205	11,842	11,949	13,003
416200 Meal Sales - Non-reimbursable	12,565	19,376	1,137	1,223	1,194	659	953
416900 Other Food Sales	836	805	0	0	190	322	653
419000 Other Local Revenue	34	0	0	615	10,000	15,026	0
439000 Other State Revenue	0	0	0	0	2,150	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	148,119	148,005	134,062	150,612	132,699	124,270	124,461
440000 Commodities and Other Federal Grants	0	0	12,660	0	12,642	12,842	44,464
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	5,000	0	0	0	0	0
Total Revenues	161,580	173,218	160,127	161,670	170,744	165,104	183,564

Expenditures							
710100 Food Services - Salaries	53,119	31,821	44,028	41,658	43,133	44,959	51,947
710200 Food Services - Benefits	23,059	9,311	12,523	8,719	11,045	11,356	11,679
710300 Food Services - Purchased Services	1,918	925	2,690	2,105	1,242	2,150	2,859
710400 Food Services - Supplies / Materials	95,322	136,145	99,198	106,999	109,257	100,984	86,850
710500 Food Services - Capital Objects	452	2,233	0	617	0	718	32,007
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	173,870	180,435	158,439	160,098	164,677	160,167	185,342

Balance Sheet							
111000 Cash	17,259	0	11,732	14,004	19,369	24,306	28,580
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	10,059	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	17	2	702	0	0	293
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0	5,759
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	17,259	10,042	11,730	13,302	19,369	24,306	22,528

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	14,489	15,036	13,203	17,789	18,297	17,796	20,594

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.19	0.67	0.89	0.75	1.06	1.37	1.09

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **HERTAGE ACADEMY CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **479.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	8,989	57,368	0	102,229	113,007	105,124	118,902
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	0	0	1,508	0	0	0	0
419000 Other Local Revenue	5,488	4,374	12,514	1,894	205	117	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	36,155	0	0	0	0	0	0
440000 Commodities and Other Federal Grants	0	0	77,194	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	1,697	5,428	1,890	1,988	2,549	2,270	3,038
Total Revenues	52,329	67,170	93,106	106,111	115,761	107,511	121,940

Expenditures							
710100 Food Services - Salaries	17,932	21,575	24,734	29,066	35,152	31,194	42,894
710200 Food Services - Benefits	1,697	8,581	15,628	14,924	14,498	17,376	18,671
710300 Food Services - Purchased Services	278	387	0	0	1,975	603	0
710400 Food Services - Supplies / Materials	34,894	26,400	53,652	52,498	64,719	45,571	56,230
710500 Food Services - Capital Objects	0	0	0	0	0	0	7,394
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	10,318
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	54,801	56,943	94,014	96,488	116,344	94,744	135,507

Balance Sheet							
111000 Cash	0	8,661	10,189	18,246	17,302	30,688	19,433
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	995	3,385	0	0	0	0	855
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	3,430	0	0	0	0	0	0
213000 Accounts Payable	37	1,957	0	166	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	2,334	3,342	1,610	1,415	2,034	2,875
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-2,472	7,755	6,847	16,470	15,887	28,654	17,413

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	4,567	4,745	7,835	10,721	12,927	10,527	15,056

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.54	1.63	0.87	1.54	1.23	2.72	1.16

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **HERITAGE COMMUNITY CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **481.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	121,567	156,180	157,266	0	0	0	2,000
416200 Meal Sales - Non-reimbursable	35,245	27,723	33,999	29,205	37,099	36,720	42,110
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	183,573	184,248	194,726	188,392
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	1,139	671	358	1,850	58	0	59
Total Revenues	157,951	184,574	191,623	214,628	221,405	231,446	232,561

Expenditures							
710100 Food Services - Salaries	47,810	65,148	61,397	56,471	55,412	60,114	62,093
710200 Food Services - Benefits	4,038	12,301	15,691	16,620	23,112	23,803	22,322
710300 Food Services - Purchased Services	125	641	616	2,412	3,408	2,976	2,965
710400 Food Services - Supplies / Materials	97,864	104,931	117,082	129,545	131,659	144,834	123,940
710500 Food Services - Capital Objects	-2,229	0	628	2,826	0	0	6,001
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	147,608	183,021	195,414	207,874	213,591	231,727	217,321

Balance Sheet							
111000 Cash	18,898	16,000	10,621	17,170	25,785	26,764	42,233
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	6,682	6,760	373	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	4,768	239	5,038	5,205	6,007	7,266	7,495
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	7,448	9,001	5,210	11,965	19,778	19,498	34,738

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	12,301	15,252	16,285	23,097	23,732	25,747	24,147

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.61	0.59	0.32	0.52	0.83	0.76	1.44

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **HIGHLAND JOINT**
 DISTRICT / CHARTER NUMBER: **305.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	16,874	16,547	16,886	16,253	13,178	16,661	14,436
416200 Meal Sales - Non-reimbursable	1,704	927	1,100	806	1,030	1,187	1,627
416900 Other Food Sales	1,678	1,138	404	148	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	43,582	41,262	37,268	37,202	40,388	41,309	38,462
440000 Commodities and Other Federal Grants	8,882	6,895	6,792	3,758	5,935	5,058	5,614
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	1,676	2,225	26,044	16,128	22,154	24,601	6,140
Total Revenues	74,396	68,994	88,494	74,295	82,685	88,816	66,279

Expenditures							
710100 Food Services - Salaries	21,909	19,385	19,479	19,502	21,318	23,978	15,411
710200 Food Services - Benefits	19,012	19,789	20,519	19,912	18,934	19,916	11,354
710300 Food Services - Purchased Services	1,234	1,510	190	190	190	45	367
710400 Food Services - Supplies / Materials	34,244	35,232	48,306	34,691	39,422	44,877	39,147
710500 Food Services - Capital Objects	0	0	0	0	2,821	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	76,399	75,916	88,494	74,295	82,685	88,816	66,279

Balance Sheet							
111000 Cash	3,921	0	6,172	6,363	6,715	7,525	3,959
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	9,256	7,021	0	100	0	0	504
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	128	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	6,255	7,021	6,172	6,463	6,715	7,397	4,463
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	6,922	0	0	0	0	0	0
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	6,367	6,326	7,375	8,255	9,187	9,868	7,364

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.09	0.00	0.00	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **HOMEDALE JOINT**
 DISTRICT / CHARTER NUMBER: **370.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	65,099	67,385	64,432	68,695	63,700	61,565	74,424
416200 Meal Sales - Non-reimbursable	7,475	6,987	6,557	4,952	3,898	3,853	4,294
416900 Other Food Sales	0	0	0	0	38	229	186
419000 Other Local Revenue	1,800	0	2,647	29,124	8,005	2,281	1,820
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	481,288	502,305	411,799	491,180	415,237	435,495	419,120
440000 Commodities and Other Federal Grants	0	0	0	0	0	34,512	39,835
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	555,662	576,677	485,435	593,951	490,878	537,935	539,679

Expenditures							
710100 Food Services - Salaries	172,317	194,018	148,317	151,249	159,747	160,692	168,550
710200 Food Services - Benefits	82,322	88,086	83,629	87,791	98,281	100,909	95,606
710300 Food Services - Purchased Services	14,469	24,225	5,320	22,018	15,888	10,974	10,792
710400 Food Services - Supplies / Materials	310,545	325,932	263,799	259,904	235,646	268,103	253,107
710500 Food Services - Capital Objects	27,625	16,850	3,095	36,081	5,616	3,624	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	12,580	16,645	5,000	0	0	0	0
Total Expenditures	619,858	665,756	509,160	557,043	515,178	544,302	528,055

Balance Sheet							
111000 Cash	133,992	10,455	27,099	61,509	46,205	46,350	50,275
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	9,051	56,083	9,628	7,547	7,589	0	4,728
115000 Inventories	19,374	9,787	13,800	15,391	11,581	9,840	11,538
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	40,522	43,508	41,436	38,448	43,677	40,859	39,586
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	121,895	32,817	9,091	45,999	21,698	15,331	26,955

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	51,655	55,480	42,430	61,894	57,242	60,478	58,673

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.36	0.59	0.21	0.74	0.38	0.25	0.46

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **HORSESHOE BEND**
 DISTRICT / CHARTER NUMBER: **073.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	16,290	15,698	11,211	12,747	10,803	13,205	11,617
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	17,823	0	45	619	1,181	319	0
419000 Other Local Revenue	0	0	225	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	103,459	90,686	79,650	82,794	71,989	56,236	61,516
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	137,572	106,384	91,131	96,160	83,973	69,760	73,133

Expenditures							
710100 Food Services - Salaries	43,791	44,009	36,914	41,779	36,413	36,963	38,359
710200 Food Services - Benefits	16,409	9,750	5,085	6,733	7,687	8,922	5,300
710300 Food Services - Purchased Services	0	2,523	2,615	434	1,776	3,250	1,302
710400 Food Services - Supplies / Materials	77,372	49,891	42,267	35,397	28,577	24,971	21,102
710500 Food Services - Capital Objects	0	0	405	474	712	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	137,572	106,173	87,286	84,817	75,165	74,106	66,063

Balance Sheet							
111000 Cash	4,451	3,664	4,056	15,399	25,328	20,990	28,178
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	4,451	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	3,453	0	0	1,121	1,130	1,247
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	211	4,056	15,399	24,207	19,860	26,931

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	11,464	8,848	7,274	9,424	8,352	8,234	7,340

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.02	0.56	1.63	2.90	2.41	3.67

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **IDAHO ARTS CHARTER**
 DISTRICT / CHARTER NUMBER: **795.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	51,796	38,375	61,262	64,807	98,376	118,980	148,836
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	0	16,326	296	0	400	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	212,316	229,822	231,592	218,010	284,580	260,886	260,508
440000 Commodities and Other Federal Grants	15,936	14,565	15,923	13,879	19,933	23,568	29,842
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	280,048	299,088	309,073	296,696	403,289	403,434	439,186

Expenditures							
710100 Food Services - Salaries	73,727	72,462	80,728	86,888	114,228	118,426	140,558
710200 Food Services - Benefits	0	2,868	12,066	18,406	18,662	25,690	18,376
710300 Food Services - Purchased Services	2,918	1,904	2,945	1,931	567	10,185	2,692
710400 Food Services - Supplies / Materials	170,852	176,867	221,526	190,986	251,552	238,805	228,803
710500 Food Services - Capital Objects	24,722	1,029	2,847	0	41,294	437	9,756
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	272,219	255,130	320,112	298,211	426,303	393,543	400,185

Balance Sheet							
111000 Cash	48,467	80,970	66,275	64,760	49,285	68,613	101,579
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	4,886	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	13,148	8,542	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	1,963	0	0	0	7,539	16,976	10,941
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	33,356	77,314	66,275	64,760	41,746	51,637	90,638

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	22,685	21,261	26,676	33,135	47,367	43,727	44,465

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.47	3.64	2.48	1.95	0.88	1.18	2.04

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **IDAHO FALLS**
 DISTRICT / CHARTER NUMBER: **091.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	-17	-438	-18	284	137	-248	0
416100 Meal Sales - Reimbursable	464,259	447,224	490,494	525,292	521,951	586,341	589,610
416200 Meal Sales - Non-reimbursable	120,157	120,459	109,537	95,696	89,113	80,656	68,895
416900 Other Food Sales	21,739	16,828	18,319	19,797	14,008	12,385	14,065
419000 Other Local Revenue	597	221	128	47	3,319	1,200	261
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	2,021,814	2,050,398	2,287,771	2,420,253	2,368,844	2,326,140	2,256,036
440000 Commodities and Other Federal Grants	290,252	277,359	228,412	315,792	313,770	275,188	356,447
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	78,459	73,370	78,653	80,609	82,104	88,061	91,377
Total Revenues	2,997,260	2,985,421	3,213,296	3,457,770	3,393,246	3,369,723	3,376,691

Expenditures							
710100 Food Services - Salaries	1,064,564	1,006,158	1,067,668	1,092,151	1,106,952	1,191,710	1,194,466
710200 Food Services - Benefits	385,189	394,916	405,010	407,008	425,244	458,896	471,448
710300 Food Services - Purchased Services	40,253	34,577	38,084	38,843	35,502	40,108	37,926
710400 Food Services - Supplies / Materials	1,462,938	1,496,989	1,633,560	1,710,701	1,647,884	1,633,871	1,624,891
710500 Food Services - Capital Objects	61,412	94,304	71,888	15,858	37,018	104,754	4,022
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	21,500	21,500	19,000	25,500	34,437	18,040	37,773
Total Expenditures	3,035,856	3,048,444	3,235,210	3,290,061	3,287,037	3,447,379	3,370,526

Balance Sheet							
111000 Cash	1,008,839	608,842	893,695	1,106,881	1,176,743	1,199,941	1,144,853
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	8	299,718	208	0	0	0	0
115000 Inventories	82,681	120,165	116,789	82,754	115,526	58,512	108,914
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	123	2,698	5,357	4,217	5,268	1,370	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	135,129	132,770	133,992	146,366	95,447	188,700	180,269
218000 Payroll Withholding	0	0	0	0	46,293	778	-272
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	82,681	120,165	116,789	82,754	-5,461	58,512	-29,547
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	873,595	773,092	754,554	956,298	1,150,722	1,009,093	1,103,317

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	252,988	254,037	269,601	365,562	365,226	383,042	374,503

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.45	3.04	2.80	2.62	3.15	2.63	2.95

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **JEFFERSON COUNTY JOINT**
 DISTRICT / CHARTER NUMBER: **251.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	821	469	622	1,330	2,222	0	10,013
416100 Meal Sales - Reimbursable	399,148	404,189	423,969	411,760	452,241	512,109	509,578
416200 Meal Sales - Non-reimbursable	-1,657	-533	-588	-1,247	-1,273	-1,520	0
416900 Other Food Sales	1,437	3,794	7,921	2,997	6,783	9,884	5,547
419000 Other Local Revenue	4,663	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	1,031,906	1,021,813	1,007,971	1,078,581	1,016,113	1,060,927	1,008,456
440000 Commodities and Other Federal Grants	109,601	108,343	76,681	94,017	116,227	152,471	153,757
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	29,921	31,041	31,830	34,292	35,031	37,556	38,661
Total Revenues	1,575,840	1,569,116	1,548,406	1,621,730	1,627,344	1,771,427	1,726,012

Expenditures							
710100 Food Services - Salaries	439,436	465,180	457,306	484,146	489,746	524,507	536,182
710200 Food Services - Benefits	179,991	182,473	162,024	180,120	208,017	217,972	230,874
710300 Food Services - Purchased Services	43,859	41,073	53,180	78,578	48,838	44,233	52,548
710400 Food Services - Supplies / Materials	858,387	895,182	853,891	880,283	842,185	849,230	848,491
710500 Food Services - Capital Objects	24,703	0	14,500	0	5,237	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	28,833	31,057	30,214	35,709	21,485	11,111	11,283
Total Expenditures	1,575,209	1,614,965	1,571,115	1,658,836	1,615,508	1,647,053	1,679,378

Balance Sheet							
111000 Cash	122,149	0	54,703	30,268	52,043	248,401	238,247
112000 Investments	413,567	414,036	414,658	415,988	418,877	424,448	434,461
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	28,610	153,706	26,294	26,889	28,713	24,331	0
115000 Inventories	84,890	88,994	85,348	82,038	69,544	71,371	78,505
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	50,017	0	0	0	0	0
213000 Accounts Payable	5,987	4,236	4,688	10,130	10,440	7,232	10,359
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	75,000	80,103	76,644	82,488	84,336	162,544	95,444
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	84,890	88,994	85,348	82,038	69,544	71,371	71,371
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	483,339	433,386	414,323	380,527	404,857	527,404	574,039

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	131,267	134,580	130,926	184,315	179,501	183,006	186,598

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.68	3.22	3.16	2.06	2.26	2.88	3.08

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **JEROME JOINT**
 DISTRICT / CHARTER NUMBER: **261.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	891	764	746	797	726	537	704
416100 Meal Sales - Reimbursable	167,520	154,609	158,419	176,726	179,369	176,687	217,294
416200 Meal Sales - Non-reimbursable	9,988	10,555	8,716	7,643	11,602	42,961	24,040
416900 Other Food Sales	318	526	453	252	306	165	91
419000 Other Local Revenue	19,976	18,079	19,636	23,441	16,255	11,739	4,095
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	1,277,134	1,268,290	1,345,359	1,444,389	1,334,227	1,329,307	1,041,223
440000 Commodities and Other Federal Grants	0	0	0	0	0	62,683	407,339
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	1,475,827	1,452,823	1,533,329	1,653,248	1,542,485	1,624,079	1,694,786

Expenditures							
710100 Food Services - Salaries	374,042	394,401	383,868	415,805	455,161	513,104	513,115
710200 Food Services - Benefits	196,081	226,453	182,562	220,287	280,458	286,348	278,151
710300 Food Services - Purchased Services	18,949	24,574	29,402	34,643	40,015	48,412	53,961
710400 Food Services - Supplies / Materials	826,280	832,407	902,710	941,037	878,090	870,178	889,255
710500 Food Services - Capital Objects	8,327	5,912	10,457	9,462	51,846	1,213	0
710600 Food Services - Debt Retirement	0	0	604	447	537	971	1,326
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	134,000	0	0	0	0	0	0
Total Expenditures	1,557,679	1,483,747	1,509,603	1,621,681	1,706,107	1,720,226	1,735,808

Balance Sheet							
111000 Cash	60,562	43,829	62,391	62,791	36,985	64,476	65,048
112000 Investments	439,515	269,685	429,504	470,499	344,501	239,248	188,206
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	1,649	160,527	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	44,415	47,427	43,724	49,678	55,662	64,668	58,016
218000 Payroll Withholding	30,141	30,910	28,741	32,615	38,449	47,828	45,032
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	427,170	395,704	419,430	450,997	287,375	191,228	150,206

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	129,807	123,646	125,800	180,187	189,567	191,136	192,868

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.29	3.20	3.33	2.50	1.52	1.00	0.78

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **KAMIAH JOINT**
 DISTRICT / CHARTER NUMBER: **304.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	80	25	27	69	133	278	442
416100 Meal Sales - Reimbursable	41,764	36,545	31,722	1,712	188	0	0
416200 Meal Sales - Non-reimbursable	6,603	5,077	4,034	2,313	2,379	2,063	860
416900 Other Food Sales	3,401	3,341	4,032	4,618	6,491	6,806	4,856
419000 Other Local Revenue	0	0	0	7,546	30	60	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	250,326	231,999	210,310	233,816	295,851	255,644	225,606
440000 Commodities and Other Federal Grants	20,768	21,987	19,801	18,116	19,616	21,221	38,072
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	152,744
Total Revenues	322,942	298,974	269,926	268,190	324,688	286,072	422,580

Expenditures							
710100 Food Services - Salaries	88,077	87,946	69,415	79,964	90,494	78,058	63,170
710200 Food Services - Benefits	37,111	39,670	26,873	42,734	54,438	41,861	47,100
710300 Food Services - Purchased Services	4,078	1,850	3,437	3,057	2,199	1,045	410
710400 Food Services - Supplies / Materials	207,852	186,881	180,752	198,432	219,324	197,364	155,620
710500 Food Services - Capital Objects	0	0	0	0	0	0	12,465
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	337,118	316,347	280,477	324,187	366,455	318,328	278,765

Balance Sheet							
111000 Cash	7,673	21	0	1,000	0	0	0
112000 Investments	30,146	19,036	19,064	19,126	19,259	19,515	19,945
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	644	786	6,783	3,488	8	30	42
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	34,837	88,493	105,539	138,845	0
213000 Accounts Payable	2,318	52	1,507	1,615	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	18,718	19,737	0	0	21,989	21,217	16,689
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	17,427	54	-10,497	-66,494	-108,261	-140,517	3,298
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	28,093	26,362	23,373	36,021	40,717	35,370	30,974

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.62	0.00	-0.45	-1.85	-2.66	-3.97	0.11

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **KELLOGG JOINT**
 DISTRICT / CHARTER NUMBER: **391.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	401	275	137	77	112	76	18
416100 Meal Sales - Reimbursable	116,436	97,456	76,002	95,630	82,503	82,584	94,313
416200 Meal Sales - Non-reimbursable	25,723	28,518	25,307	25,432	26,326	19,772	20,989
416900 Other Food Sales	30	0	0	0	0	0	0
419000 Other Local Revenue	1,288	792	1,771	6,058	10,995	2,726	251
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	334,646	332,351	327,993	272,219	298,432	313,664	293,598
440000 Commodities and Other Federal Grants	42,044	0	41,103	46,524	43,252	39,206	31,782
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	10,135	9,426	9,976	10,090	10,169	100,554	0
Total Revenues	530,703	468,818	482,289	456,030	471,789	558,582	440,951

Expenditures							
710100 Food Services - Salaries	154,909	145,662	151,419	146,882	150,975	163,962	169,288
710200 Food Services - Benefits	115,337	104,792	103,041	91,970	91,182	97,663	118,162
710300 Food Services - Purchased Services	8,792	5,827	8,178	8,242	8,199	8,472	5,067
710400 Food Services - Supplies / Materials	256,729	228,766	230,503	205,888	209,324	225,275	232,510
710500 Food Services - Capital Objects	6,456	0	920	9,849	6,046	6,723	2,050
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	15,080	13,874
Total Expenditures	542,223	485,047	494,061	462,831	465,726	517,175	540,951

Balance Sheet							
111000 Cash	128,162	69,592	99,459	93,304	96,654	99,591	36,667
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	42,857	739	0	4,699	54,510	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	23	718	239	146	2,132	14,419	420
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	179	0	0	0	0	39,682	36,247
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	127,960	111,731	99,959	93,158	99,221	100,000	0

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	45,185	40,421	41,172	51,426	51,747	57,464	60,106

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.83	2.76	2.43	1.81	1.92	1.74	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **KENDRICK JOINT**
 DISTRICT / CHARTER NUMBER: **283.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	40,079	46,625	41,851	44,030	44,024	41,640	45,418
416200 Meal Sales - Non-reimbursable	6,148	3,127	7,040	5,386	6,010	2,014	2,207
416900 Other Food Sales	1,879	998	4	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	62,526	66,055	65,781	64,725	71,937	70,645	72,696
440000 Commodities and Other Federal Grants	10,023	12,260	12,762	14,065	13,935	15,791	15,733
453000 Sale / Compensation from Sale of Fixed Assets	0	17	14	0	0	0	0
460000 Transfers In	26,286	25,375	24,674	9,143	4,453	2,706	0
Total Revenues	146,941	154,457	152,126	137,349	140,359	132,796	136,054

Expenditures							
710100 Food Services - Salaries	47,502	47,469	49,294	45,529	49,625	48,692	50,811
710200 Food Services - Benefits	38,211	42,066	40,179	36,962	29,495	25,700	24,589
710300 Food Services - Purchased Services	496	692	763	1,223	380	540	829
710400 Food Services - Supplies / Materials	60,732	64,230	56,315	53,635	57,596	57,864	52,318
710500 Food Services - Capital Objects	0	0	5,575	0	3,263	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	146,941	154,457	152,126	137,349	140,359	132,796	128,547

Balance Sheet							
111000 Cash	12,372	6,779	15,251	13,983	11,973	11,716	17,817
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	230	8,055	0	30	0	57	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	11,795	12,215	4,582	5,496	5,161	5,158	10,310
218000 Payroll Withholding	0	0	8,050	8,517	6,812	6,615	0
221000 Deferred Revenue	807	2,619	2,619	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0	0	0	0	0	0	7,507
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	12,245	12,871	12,677	15,261	15,595	14,755	14,283

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	0.00	0.53

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **KIMBERLY**
 DISTRICT / CHARTER NUMBER: **414.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	8	47	0	0	0	591	52
416100 Meal Sales - Reimbursable	134,948	146,099	156,752	181,857	197,845	214,572	231,801
416200 Meal Sales - Non-reimbursable	3,397	2,529	2,599	2,577	2,238	2,562	3,102
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	912	305	500	0	4,395	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	379,003	379,758	395,259	317,145	400,276	400,468	432,780
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	39,517	0	0	14,568	2,000	8,000	4,830
Total Revenues	557,785	528,738	555,110	516,147	606,754	626,193	672,565

Expenditures							
710100 Food Services - Salaries	151,157	169,797	165,051	158,852	164,022	201,759	204,793
710200 Food Services - Benefits	35,665	46,542	58,507	65,216	61,574	75,060	80,332
710300 Food Services - Purchased Services	5,173	5,047	5,731	6,129	3,826	6,058	3,371
710400 Food Services - Supplies / Materials	329,719	345,459	336,971	294,427	366,951	343,982	388,219
710500 Food Services - Capital Objects	29,179	1,671	12,763	5,487	2,174	4,535	5,883
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	550,893	568,516	579,023	530,111	598,547	631,394	682,598

Balance Sheet							
111000 Cash	123,350	83,572	59,805	46,003	73,563	48,701	38,849
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	307	19,215	0	0
213000 Accounts Payable	0	0	145	0	446	0	181
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	123,350	83,572	59,660	45,696	53,902	48,701	38,668

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	45,908	47,376	48,252	58,901	66,505	70,155	75,844

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.69	1.76	1.24	0.78	0.81	0.69	0.51

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **KOOTENAI JOINT**
 DISTRICT / CHARTER NUMBER: **274.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	54	23	41	0	0	0	0
416100 Meal Sales - Reimbursable	21,452	20,414	20,842	22,399	17,453	17,605	21,050
416200 Meal Sales - Non-reimbursable	1,128	672	961	960	2,206	2,305	1,671
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	13	0	0	241	223	612
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	60,279	63,610	60,683	45,725	48,880	54,321	47,609
440000 Commodities and Other Federal Grants	0	0	0	4,248	0	0	7,150
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	1,571	26,599	0	23,387	23,280	25,493	27,214
Total Revenues	84,484	111,331	82,527	96,719	92,060	99,947	105,306

Expenditures							
710100 Food Services - Salaries	38,156	40,196	44,400	43,759	38,594	40,781	43,594
710200 Food Services - Benefits	18,710	17,855	18,561	18,204	20,352	19,463	22,908
710300 Food Services - Purchased Services	1,433	2,054	3,016	2,140	1,589	2,537	1,671
710400 Food Services - Supplies / Materials	41,139	45,104	40,809	40,195	31,525	37,166	37,133
710500 Food Services - Capital Objects	1,288	40,370	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	100,726	145,579	106,786	104,298	92,060	99,947	105,306

Balance Sheet							
111000 Cash	48,144	5,901	15,714	9,168	10,102	8,823	9,845
112000 Investments	25,259	25,285	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	1,665	9,743	2,225	3	0	0	110
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	1,253	1,199	958	401	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	8,982	9,091	6,329	4,890	5,365	5,612	5,864
218000 Payroll Withholding	0	0	2,778	3,082	3,779	2,810	4,091
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	66,086	31,838	7,579	0	0	0	0

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	8,394	12,132	8,899	11,589	10,229	11,105	11,701

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	7.87	2.62	0.85	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **KUNA JOINT**
 DISTRICT / CHARTER NUMBER: **003.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	631	313	434	906	1,815	251	56
416100 Meal Sales - Reimbursable	473,566	526,247	526,577	460,606	468,727	472,191	549,473
416200 Meal Sales - Non-reimbursable	17,257	15,498	12,585	10,130	11,448	9,325	9,306
416900 Other Food Sales	1,760	1,648	1,363	1,465	734	276	401
419000 Other Local Revenue	11,225	8,833	11,358	8,425	9,530	9,531	3,471
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	1,319,704	1,237,309	1,612,342	1,578,996	1,480,128	1,361,493	1,286,536
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	1,824,143	1,789,848	2,164,659	2,060,528	1,972,382	1,853,067	1,849,243

Expenditures							
710100 Food Services - Salaries	571,841	587,659	619,707	624,716	645,546	693,697	460,433
710200 Food Services - Benefits	200,208	231,417	275,004	323,372	297,101	296,755	265,747
710300 Food Services - Purchased Services	12,853	12,379	27,229	15,522	9,932	12,516	13,078
710400 Food Services - Supplies / Materials	1,048,667	1,155,452	1,199,679	1,260,838	1,164,531	1,011,974	968,896
710500 Food Services - Capital Objects	15,548	12,708	19,159	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	51,457	44,657	33,613	0	29,214
Total Expenditures	1,849,117	1,999,615	2,192,235	2,269,105	2,150,723	2,014,942	1,737,368

Balance Sheet							
111000 Cash	281,232	0	149,073	208,411	303,948	311,699	374,046
112000 Investments	314,524	349,320	270,245	295,122	229,287	227	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	36,277	31,785	30,770	24,882
115000 Inventories	164,741	209,365	154,129	119,349	152,984	147,724	106,398
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	312,142	551,245	413,631	426,598
213000 Accounts Payable	400	600	3,351	0	7,371	135	1,653
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	53,869	57,185	133,178	118,676	109,355	196,100	84,905
218000 Payroll Withholding	31,967	36,406	0	0	33	-7,571	-7,830
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	154,129	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	674,261	464,494	282,789	228,341	50,000	-111,875	0

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	154,093	166,635	182,686	252,123	238,969	223,882	193,041

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.38	2.79	1.55	0.91	0.21	-0.50	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: LAKE PEND OREILLE
 DISTRICT / CHARTER NUMBER: 084.0

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	179,497	174,814	172,385	175,242	174,420	180,400	214,127
416200 Meal Sales - Non-reimbursable	23,638	23,958	19,887	18,758	27,612	23,398	17,439
416900 Other Food Sales	50,755	47,065	25,941	27,404	27,117	27,112	30,211
419000 Other Local Revenue	10,892	12,223	21,451	32,074	45,606	41,728	18,677
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	891,423	848,512	851,778	821,598	702,329	679,144	741,803
440000 Commodities and Other Federal Grants	94,864	102,255	102,955	109,888	112,983	117,566	106,038
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	71,345	0	105,209	0	75,000	50,000	50,000
Total Revenues	1,322,414	1,208,827	1,299,606	1,184,964	1,165,067	1,119,348	1,178,295

Expenditures							
710100 Food Services - Salaries	476,567	472,027	461,394	462,216	462,353	471,867	481,746
710200 Food Services - Benefits	205,213	215,424	203,806	204,699	211,003	214,394	221,990
710300 Food Services - Purchased Services	11,347	9,418	10,093	8,771	8,448	9,179	9,723
710400 Food Services - Supplies / Materials	629,148	571,415	565,884	507,141	482,338	417,844	426,288
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	1,322,275	1,268,284	1,241,177	1,182,827	1,164,142	1,113,284	1,139,747

Balance Sheet							
111000 Cash	0	0	0	90,016	0	0	0
112000 Investments	0	0	0	0	0	0	116,542
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	152,832	220,383	117,526	173	123,915	123,865	17,049
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	49,602	184,754	32,977	0	36,559	30,974	0
213000 Accounts Payable	3,825	295	180	456	2,001	204	1,440
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	18,579	16,321	16,478	13,976	6,003	8,989	8,704
218000 Payroll Withholding	80,826	78,470	68,919	74,648	77,318	75,600	76,801
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0	-59,457	-1,028	1,109	2,034	8,098	46,646
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	110,190	105,690	103,431	131,425	129,349	123,698	126,639

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	-0.56	-0.01	0.01	0.02	0.07	0.37

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **LAKELAND**
 DISTRICT / CHARTER NUMBER: **272.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	153	90	220	17	0	0	0
416100 Meal Sales - Reimbursable	233,270	221,935	246,327	256,648	287,635	306,555	315,048
416200 Meal Sales - Non-reimbursable	171,216	174,296	170,519	152,717	152,338	168,003	148,462
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	300	0	0	1,356	0
439000 Other State Revenue	0	0	0	100	4,231	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	995,936	1,062,480	951,241	922,751	929,582	966,408	882,487
440000 Commodities and Other Federal Grants	0	0	99,315	93,721	90,025	78,256	103,783
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	35,000	0	0	0	1,132	1,010
Total Revenues	1,400,575	1,493,801	1,467,922	1,425,954	1,463,811	1,521,710	1,450,790

Expenditures							
710100 Food Services - Salaries	460	663	159	404	464	339	0
710200 Food Services - Benefits	139	204	50	128	147	107	0
710300 Food Services - Purchased Services	685,501	705,264	699,904	721,924	745,811	784,981	827,929
710400 Food Services - Supplies / Materials	664,435	684,524	695,927	652,879	627,980	659,391	621,318
710500 Food Services - Capital Objects	4,293	1,375	2,539	16,271	7,293	103,814	10,684
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	25,289	25,087	17,589	16,842	17,189	18,557	17,717
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	35,000	0	0	0	0	0	0
Total Expenditures	1,415,117	1,417,117	1,416,168	1,408,448	1,398,884	1,567,189	1,477,648

Balance Sheet							
111000 Cash	0	0	125,034	228,168	259,018	234,980	210,443
112000 Investments	54	76	117	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	18,744	145,381	10,318	8,951	54,050	9,832	7,234
115000 Inventories	61,525	61,213	61,213	43,012	40,853	38,215	39,712
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	12,175	61,759	0	0	0	0	0
213000 Accounts Payable	1,850	1,929	1,946	67,889	76,752	51,337	52,557
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	66,298	142,982	194,736	212,242	277,169	231,690	204,832

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	117,926	118,093	118,014	156,494	155,432	174,132	164,183

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.56	1.21	1.65	1.36	1.78	1.33	1.25

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **LAPWAI**
 DISTRICT / CHARTER NUMBER: **341.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	72
416100 Meal Sales - Reimbursable	7,677	6,547	6,400	0	609	42	320
416200 Meal Sales - Non-reimbursable	413	0	145	7,505	5,927	5,630	5,112
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	197	19	0	0	222	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	312,847	320,860	316,386	330,886	356,407	395,663	394,185
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	321,134	327,426	322,931	338,391	363,165	401,335	399,689

Expenditures							
710100 Food Services - Salaries	91,672	98,074	98,002	103,279	109,592	113,680	120,492
710200 Food Services - Benefits	51,291	50,345	49,388	53,749	62,806	68,030	72,951
710300 Food Services - Purchased Services	2,558	520	2,393	1,792	395	1,188	657
710400 Food Services - Supplies / Materials	161,373	168,771	179,888	193,028	205,349	205,112	206,384
710500 Food Services - Capital Objects	28,945	0	37,046	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	335,839	317,710	366,717	351,848	378,142	388,010	400,484

Balance Sheet							
111000 Cash	131,564	130,372	89,523	49,752	29,008	28,911	30
112000 Investments	0	0	0	0	0	0	45,073
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	18,229	19,458	13,833	35,811	46,414	60,947	68,632
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	20,622
213000 Accounts Payable	18,591	5,721	9,787	4,893	5,959	5,949	7,292
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	27,826	31,017	24,263	24,821	28,591	29,712	32,419
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	103,376	113,092	69,306	55,849	40,872	54,197	53,402

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	27,987	26,476	30,560	39,094	42,016	43,112	44,498

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.69	4.27	2.27	1.43	0.97	1.26	1.20

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **LEGACY CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **478.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0	34,448
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	697
416900 Other Food Sales	0	0	0	0	0	0	3,769
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0	48,987
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	10,299
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	10,416
Total Revenues	0	0	0	0	0	0	108,616

Expenditures							
710100 Food Services - Salaries	0	0	0	0	0	0	22,500
710200 Food Services - Benefits	0	0	0	0	0	0	10,459
710300 Food Services - Purchased Services	0	0	0	0	0	0	7,550
710400 Food Services - Supplies / Materials	0	0	0	0	0	0	45,001
710500 Food Services - Capital Objects	0	0	0	0	0	0	371
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	85,881

Balance Sheet							
111000 Cash	0	0	0	0	0	0	22,673
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	2,774
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0	2,712
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0	22,735

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	0	0	0	0	0	0	9,542

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	N/A	N/A	N/A	N/A	N/A	N/A	2.38

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **LEWISTON INDEPENDENT**
 DISTRICT / CHARTER NUMBER: **340.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	854	328	332	803	1,774	4,403	7,716
416100 Meal Sales - Reimbursable	662,529	673,071	688,413	680,112	707,091	725,607	746,819
416200 Meal Sales - Non-reimbursable	1,188	950	1,080	624	480	1,089	950
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	1,319,145	1,309,176	1,287,561	1,274,819	1,245,606	1,211,123	1,235,549
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	58,703	54,604	67,981	66,919	68,665	54,601	61,918
Total Revenues	2,042,419	2,038,129	2,045,367	2,023,277	2,023,616	1,996,823	2,052,952

Expenditures							
710100 Food Services - Salaries	767,361	779,010	746,552	773,256	733,531	755,513	783,007
710200 Food Services - Benefits	281,362	302,632	281,929	293,058	306,400	327,194	314,888
710300 Food Services - Purchased Services	5,714	14,464	36,425	15,088	20,555	20,059	21,354
710400 Food Services - Supplies / Materials	1,003,144	999,297	939,564	916,195	926,662	847,023	885,382
710500 Food Services - Capital Objects	50,098	24,411	38,750	4,777	16,846	30,797	40,286
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	37,315	35,346	0	0	0	0	0
Total Expenditures	2,144,994	2,155,160	2,043,220	2,002,374	2,003,994	1,980,586	2,044,917

Balance Sheet							
111000 Cash	443,411	195,336	329,112	360,293	377,808	415,823	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	39,530	178,409	43,936	32,644	71,589	26,040	461,151
115000 Inventories	84,880	68,197	70,748	77,331	48,704	59,687	60,573
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	24,320	19,368	19,846	20,589	29,355	12,239	27,381
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	94,982	110,301	91,106	95,212	94,811	98,305	95,842
218000 Payroll Withholding	19,215	0	18,424	19,144	18,990	19,824	19,284
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	70,748	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	429,304	312,273	243,672	335,323	354,945	371,182	379,217

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	178,750	179,597	170,268	222,486	222,666	220,065	227,213

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.40	1.74	1.43	1.51	1.59	1.69	1.67

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **LIBERTY CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **458.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	1	0	0	0	0	0
416100 Meal Sales - Reimbursable	70,061	72,652	73,833	74,678	83,792	96,558	62,817
416200 Meal Sales - Non-reimbursable	1,625	1,147	910	1,888	1,981	1,730	781
416900 Other Food Sales	14,285	14,501	11,651	11,093	13,556	15,088	29,502
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	93,091	100,038	110,638	122,794	124,907	123,556	55,429
440000 Commodities and Other Federal Grants	18,690	18,742	16,664	20,763	20,643	20,946	15,522
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	197,752	207,081	213,696	231,216	244,879	257,878	164,051

Expenditures							
710100 Food Services - Salaries	79,146	72,581	77,572	76,805	78,842	91,925	69,573
710200 Food Services - Benefits	27,622	30,123	30,320	26,177	26,659	22,356	18,022
710300 Food Services - Purchased Services	4,624	9,071	8,045	11,464	5,557	12,233	17,990
710400 Food Services - Supplies / Materials	88,675	95,144	92,092	110,181	117,068	118,062	65,387
710500 Food Services - Capital Objects	1,710	8,012	3,707	828	2,471	1,130	130
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	201,777	214,931	211,736	225,455	230,597	245,706	171,102

Balance Sheet							
111000 Cash	40,711	15,617	30,680	40,716	55,535	61,069	53,127
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	17,650	1,508	0	0	6,800	2,709
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	1,508	0	0	0	4,714
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	236	222	132	153	743	1,006
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	8,764	8,934	7,417	8,766	9,282	8,854	8,323
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	31,947	24,097	26,057	31,818	46,100	58,272	51,221

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	16,815	17,911	17,645	25,051	25,622	27,301	19,011

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.90	1.35	1.48	1.27	1.80	2.13	2.69

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MACKAY JOINT**
 DISTRICT / CHARTER NUMBER: **182.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	16,253	13,543	14,494	10,596	14,536	18,227	18,521
416200 Meal Sales - Non-reimbursable	1,080	766	786	546	416	434	649
416900 Other Food Sales	2,198	883	1,122	1,277	3,272	856	595
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	38,301	32,758	31,770	34,511	42,868	34,941	33,500
440000 Commodities and Other Federal Grants	2,678	1,914	5,663	5,302	6,171	6,822	7,112
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	5,000	12,000	5,000	9,993	0	0	3,395
Total Revenues	65,510	61,864	58,835	62,225	67,263	61,280	63,772

Expenditures							
710100 Food Services - Salaries	23,017	19,193	16,127	20,817	20,460	25,449	28,165
710200 Food Services - Benefits	0	0	0	0	0	0	0
710300 Food Services - Purchased Services	965	130	360	1,531	343	214	1,325
710400 Food Services - Supplies / Materials	43,852	39,591	42,499	26,639	37,916	35,336	46,352
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	67,834	58,914	58,986	48,987	58,719	60,999	75,842

Balance Sheet							
111000 Cash	0	0	0	5,807	13,926	8,934	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	3,136	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	12,792	9,842	9,993	0	0	0	0
213000 Accounts Payable	0	0	0	560	55	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	2,002	2,082	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	-12,792	-9,842	-9,993	3,245	11,789	12,070	0
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	5,653	4,910	4,916	5,443	6,524	6,778	8,427

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-2.26	-2.00	-2.03	0.60	1.81	1.78	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MADISON**
 DISTRICT / CHARTER NUMBER: **321.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	262	116	226	439	974	1,613	1,875
416100 Meal Sales - Reimbursable	380,878	372,244	396,286	387,771	385,354	416,176	402,633
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	96,681	-25,442	56,999	57,256	62,809	40,364	44,737
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	910,983	996,449	906,641	927,050	943,072	902,260	932,986
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	179	250	0	300	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	1,388,983	1,343,617	1,360,152	1,372,816	1,392,209	1,360,413	1,382,231

Expenditures							
710100 Food Services - Salaries	495,153	482,115	491,686	489,462	523,992	526,353	556,776
710200 Food Services - Benefits	125,600	110,047	121,701	97,892	124,022	144,584	74,544
710300 Food Services - Purchased Services	43,779	31,526	34,942	34,925	22,805	45,184	35,560
710400 Food Services - Supplies / Materials	726,984	651,905	707,035	725,876	726,214	671,401	680,772
710500 Food Services - Capital Objects	0	3,323	13,808	13,389	666	4,116	12,561
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	1,539	1,562	2,057	1,221	1,740	1,372	1,917
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	1,393,055	1,280,478	1,371,229	1,362,765	1,399,439	1,393,010	1,362,130

Balance Sheet							
111000 Cash	97,817	191,542	183,952	203,846	179,260	148,364	166,404
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	122,263	44,532	45,606	51,644	55,790	58,614	67,411
115000 Inventories	0	41,948	47,415	34,633	38,202	33,031	33,237
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	13,989	16,299	15,795	26,145	15,851	15,169	15,338
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	83,161	75,654	86,186	78,935	79,588	79,624	86,397
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	122,930	186,069	174,992	185,043	177,813	145,216	165,317

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	116,088	106,707	114,269	151,418	155,493	154,779	151,348

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.06	1.74	1.53	1.22	1.14	0.94	1.09

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MARSH VALLEY JOINT**
 DISTRICT / CHARTER NUMBER: **021.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	124,748	127,354	132,769	132,727	138,901	153,061	145,311
416200 Meal Sales - Non-reimbursable	6,687	4,798	6,957	4,624	4,452	3,413	2,780
416900 Other Food Sales	23,467	24,966	12,695	16,494	13,266	10,257	15,503
419000 Other Local Revenue	252	527	226	68	134	1,062	472
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	392,586	404,845	404,800	429,074	409,887	283,073	237,024
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	15,077	15,000	15,000	15,000	15,455	15,245	13,000
Total Revenues	562,817	577,490	572,447	597,987	582,095	466,111	414,090

Expenditures							
710100 Food Services - Salaries	191,183	183,906	185,278	181,314	184,467	183,130	168,088
710200 Food Services - Benefits	63,313	64,396	61,788	62,503	66,625	67,749	67,998
710300 Food Services - Purchased Services	15,888	14,703	15,262	12,570	12,418	15,465	14,483
710400 Food Services - Supplies / Materials	325,222	366,266	291,829	319,324	295,716	190,713	145,566
710500 Food Services - Capital Objects	2,671	213	269	799	0	0	5,070
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	598,277	629,484	554,426	576,510	559,226	457,057	401,205

Balance Sheet							
111000 Cash	46,421	0	20,188	38,466	70,890	75,311	93,788
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	26,642	55,807	26,031	22,705	14,349	17,224	11,472
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	6,606	7,556	6,676	6,804	7,312	7,917	8,263
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	7,774	9,914	14,833	8,180	8,871	6,508	6,002
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	31,648	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	58,683	6,689	24,710	46,187	69,056	78,110	90,995

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	49,856	52,457	46,202	64,057	62,136	50,784	44,578

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.18	0.13	0.53	0.72	1.11	1.54	2.04

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MARSING JOINT**
 DISTRICT / CHARTER NUMBER: **363.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	7	35
416100 Meal Sales - Reimbursable	75,522	75,649	54,247	60,200	65,597	74,544	72,850
416200 Meal Sales - Non-reimbursable	-23	676	0	0	0	16	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	2,103	2,094	2,031	1,075	6,049	3,436	1,907
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	383,797	395,370	389,126	396,019	394,815	400,001	364,003
440000 Commodities and Other Federal Grants	51,253	57,573	60,787	72,122	76,265	72,905	68,631
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	7,814	10,241	10,176	9,702	12,151	10,154	12,000
Total Revenues	520,466	541,603	516,367	539,118	554,877	561,063	519,426

Expenditures							
710100 Food Services - Salaries	125,511	155,920	135,492	139,363	176,621	151,885	166,349
710200 Food Services - Benefits	31,546	39,159	57,215	67,986	86,643	79,941	75,792
710300 Food Services - Purchased Services	50,301	61,687	55,003	51,938	54,239	44,752	42,486
710400 Food Services - Supplies / Materials	259,104	315,945	272,602	285,617	300,862	282,352	240,087
710500 Food Services - Capital Objects	16,258	2,693	2,895	1,067	1,288	5,172	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	482,720	575,404	523,207	545,971	619,653	564,102	524,714

Balance Sheet							
111000 Cash	218,588	148,013	122,592	86,344	15,146	0	0
112000 Investments	0	40,085	50,646	66,453	88,279	100,386	102,655
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	3,137
115000 Inventories	10,829	16,905	16,905	12,655	15,331	15,331	8,130
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	16,471	25,858	17,838	0	18,080	18,080	21,573
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	10,829	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	202,117	179,145	172,305	165,452	100,676	97,637	92,349

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	40,227	47,950	43,601	60,663	68,850	62,678	58,302

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.02	3.74	3.95	2.73	1.46	1.56	1.58

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MCCALL-DONNELLY JOINT**
 DISTRICT / CHARTER NUMBER: **421.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	83,797	97,772	97,648	126,998	127,390	145,805	158,929
416200 Meal Sales - Non-reimbursable	0	70	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	152,537	162,158	178,473	192,511	205,151	207,474	209,643
440000 Commodities and Other Federal Grants	19,002	22,830	21,382	23,333	20,497	21,528	23,848
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	85,687	45,000	40,000	30,000	0	16,745	21,882
Total Revenues	341,023	327,830	337,503	372,842	353,038	391,552	414,302

Expenditures							
710100 Food Services - Salaries	150,096	147,320	148,354	147,136	153,845	179,448	187,143
710200 Food Services - Benefits	0	0	0	0	4,751	11,456	10,948
710300 Food Services - Purchased Services	6,187	4,402	4,863	5,811	4,341	3,506	2,481
710400 Food Services - Supplies / Materials	160,577	159,541	177,055	190,109	207,893	214,815	212,821
710500 Food Services - Capital Objects	0	0	0	775	0	820	909
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	316,860	311,263	330,272	343,831	370,830	410,045	414,302

Balance Sheet							
111000 Cash	0	19,831	29,354	55,681	51,893	43,842	44,987
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	24,760	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	22,697	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	1,896	3,753	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	18,587	19,788	22,080	19,396	31,504	40,089	44,920
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	67
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	-16,524	43	7,274	36,285	18,493	0	0
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	26,405	25,939	27,523	38,203	41,203	45,561	46,034

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.63	0.00	0.26	0.95	0.45	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MEADOWS VALLEY**
 DISTRICT / CHARTER NUMBER: **011.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	10,212	10,225	8,883	9,026	5,176	7,010	8,054
416200 Meal Sales - Non-reimbursable	3,102	2,890	2,091	1,692	1,151	2,974	1,680
416900 Other Food Sales	795	1,184	765	309	3,543	1,826	101
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	56,822	53,450	64,208	62,792	56,986	57,861	45,972
440000 Commodities and Other Federal Grants	0	3,129	2,960	2,960	4,960	4,960	6,176
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	7,432	0	0	27,696	9,236
Total Revenues	70,931	70,878	86,339	76,779	71,816	102,327	71,219

Expenditures							
710100 Food Services - Salaries	33,959	26,701	24,675	24,772	30,707	41,324	31,399
710200 Food Services - Benefits	9,118	8,973	0	0	0	0	0
710300 Food Services - Purchased Services	1,276	848	841	1,285	2,220	1,629	1,117
710400 Food Services - Supplies / Materials	34,797	40,152	38,940	46,473	42,668	59,508	38,564
710500 Food Services - Capital Objects	30	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	238	103	113	120	14
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	392	0	0	0	125
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	79,180	76,674	65,086	72,633	75,708	102,581	71,219

Balance Sheet							
111000 Cash	0	0	0	4,146	3,645	3,391	3,770
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	1,613	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	8,886	16,942	0	0	0	0	0
213000 Accounts Payable	474	0	0	0	0	0	379
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	5,924	5,924	0	0	3,391	3,391	3,391
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-15,284	-21,253	0	4,146	254	0	0

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	6,598	6,390	5,424	8,070	8,412	11,398	7,913

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-2.32	-3.33	0.00	0.51	0.03	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MELBA JOINT**
 DISTRICT / CHARTER NUMBER: **136.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	107	61	81	173	269	401	786
416100 Meal Sales - Reimbursable	53,938	69,030	65,956	58,409	52,925	63,884	68,303
416200 Meal Sales - Non-reimbursable	6,265	5,985	5,328	6,874	5,354	5,112	4,285
416900 Other Food Sales	6,173	4,957	3,782	3,254	1,697	542	4
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	182,094	175,643	172,010	172,924	186,360	205,922	225,560
440000 Commodities and Other Federal Grants	0	0	0	17,250	19,980	29,532	36,023
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	155	0	0	0
Total Revenues	248,577	255,676	247,157	259,039	266,585	305,393	334,961

Expenditures							
710100 Food Services - Salaries	56,378	55,780	57,454	60,486	62,194	61,060	70,802
710200 Food Services - Benefits	15,101	16,077	16,919	17,243	19,965	25,297	25,067
710300 Food Services - Purchased Services	2,509	7,440	2,300	7,204	6,803	2,758	4,119
710400 Food Services - Supplies / Materials	132,290	156,407	158,483	182,700	172,018	171,973	196,871
710500 Food Services - Capital Objects	28,651	13,035	1,323	232	69,811	666	20,403
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	234,929	248,739	236,479	267,865	330,791	261,754	317,262

Balance Sheet							
111000 Cash	64,273	75,327	90,110	64,112	40,016	85,939	93,834
112000 Investments	53,855	53,916	53,997	54,171	30,141	30,542	31,262
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	17,348	0	0	66
115000 Inventories	17,111	11,645	7,602	7,602	7,602	7,602	14,212
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	11,072	9,784	9,927	10,277	9,009	11,695	9,287
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	124,167	131,104	141,782	132,956	68,750	112,388	130,087

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	19,577	20,728	19,707	29,763	36,755	29,084	35,251

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	6.34	6.32	7.19	4.47	1.87	3.86	3.69

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MIDDLETON**
 DISTRICT / CHARTER NUMBER: **134.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	117	250	702	723	579	750	712
416100 Meal Sales - Reimbursable	268,398	287,970	309,876	329,664	331,938	402,798	449,898
416200 Meal Sales - Non-reimbursable	5,365	7,378	8,571	6,852	9,839	10,653	10,531
416900 Other Food Sales	34,874	23,085	21,420	24,527	20,995	34,443	19,446
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	976,403	1,000,516	964,620	995,588	748,508	827,555	834,568
440000 Commodities and Other Federal Grants	164,409	108,874	129,332	105,297	133,090	122,299	153,755
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	1,449,566	1,428,073	1,434,521	1,462,651	1,244,949	1,398,498	1,468,910

Expenditures							
710100 Food Services - Salaries	361,703	366,480	374,255	382,985	400,746	435,585	433,311
710200 Food Services - Benefits	173,479	170,571	165,570	172,768	178,916	183,651	177,907
710300 Food Services - Purchased Services	49,458	36,505	25,148	42,297	42,327	46,977	49,536
710400 Food Services - Supplies / Materials	1,024,321	932,114	814,136	769,621	728,301	745,901	765,014
710500 Food Services - Capital Objects	12,128	0	20,095	0	13,158	10,312	16,983
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	1,621,089	1,505,670	1,399,204	1,367,671	1,363,448	1,422,426	1,442,751

Balance Sheet							
111000 Cash	200	5,103	46,755	88,806	127,506	0	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	8,167	0	0	0	0	0	0
115000 Inventories	90,807	74,890	76,018	69,891	72,635	78,525	66,872
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	59,377	115,556	117,477	59,741	217,985	118,511	80,573
213000 Accounts Payable	736	0	3,227	0	179	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	82,322	52,777	55,513	56,189	57,797	59,406	59,419
218000 Payroll Withholding	0	32,518	32,097	33,329	33,241	33,596	33,709
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-43,261	-120,858	-85,541	9,438	-109,061	-132,988	-106,829

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	135,091	125,473	116,600	151,963	151,494	158,047	160,306

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.32	-0.96	-0.73	0.06	-0.72	-0.84	-0.67

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MIDVALE**
 DISTRICT / CHARTER NUMBER: **433.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	11,609	14,417	10,791	13,250	7,983	13,323	15,200
416200 Meal Sales - Non-reimbursable	4,287	2,677	3,492	3,410	4,287	1,706	1,281
416900 Other Food Sales	25	47	120	0	0	0	0
419000 Other Local Revenue	0	0	0	32,154	0	60	944
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	36,766	37,527	45,481	40,061	35,684	35,612	40,354
440000 Commodities and Other Federal Grants	0	3,560	3,548	3,295	4,441	5,736	8,981
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	2,820	2,926	2,904
Total Revenues	52,687	58,228	63,432	92,170	55,215	59,363	69,664

Expenditures							
710100 Food Services - Salaries	16,005	15,638	13,236	16,495	14,208	16,915	14,320
710200 Food Services - Benefits	4,379	4,305	7,747	4,248	7,568	5,008	5,238
710300 Food Services - Purchased Services	0	0	0	1,615	549	1,141	832
710400 Food Services - Supplies / Materials	31,082	39,891	39,445	38,626	34,541	35,769	42,749
710500 Food Services - Capital Objects	0	0	0	32,154	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	51,466	59,834	60,428	93,138	56,866	58,833	63,139

Balance Sheet							
111000 Cash	2,871	580	3,281	0	3,565	3,687	10,277
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	1,420	2,109	2,825	6,460	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	1,746	0	0	0
213000 Accounts Payable	0	0	459	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	3,070	3,074	3,028	3,063	3,565	3,157	3,222
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,221	-385	2,619	1,651	0	530	7,055

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	4,289	4,986	5,036	10,349	6,318	6,537	7,015

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.28	-0.08	0.52	0.16	0.00	0.08	1.01

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MINIDOKA COUNTY JOINT**
 DISTRICT / CHARTER NUMBER: **331.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	1,030	642	1,080	2,453	5,100	9,164	9,467
416100 Meal Sales - Reimbursable	194,034	190,179	212,224	224,578	228,582	274,943	340,110
416200 Meal Sales - Non-reimbursable	18,725	18,514	19,179	19,871	16,305	18,897	17,260
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	1,957	1,999	1,655	1,959	2,590	5,638	6,180
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	1,468,298	1,576,392	1,580,396	1,710,479	1,552,377	1,706,372	1,625,826
440000 Commodities and Other Federal Grants	111,581	110,583	108,564	95,059	89,354	94,765	122,156
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	39,958	39,000	39,800	41,100	41,349	42,326	45,200
Total Revenues	1,835,583	1,937,309	1,962,898	2,095,499	1,935,657	2,152,105	2,166,199

Expenditures							
710100 Food Services - Salaries	546,023	534,428	540,812	560,206	564,165	578,572	611,694
710200 Food Services - Benefits	319,444	323,741	311,712	332,490	345,733	366,413	384,464
710300 Food Services - Purchased Services	49,568	24,004	21,283	27,609	28,183	42,759	49,370
710400 Food Services - Supplies / Materials	816,812	888,967	967,294	1,057,990	950,017	1,145,681	1,123,883
710500 Food Services - Capital Objects	164,080	9,004	26,843	46,959	67,443	41,644	91,898
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	24,873	25,628	22,123	28,985	36,824	183,704	0
Total Expenditures	1,920,800	1,805,772	1,890,067	2,054,239	1,992,365	2,358,773	2,261,309

Balance Sheet							
111000 Cash	59,758	18,090	61,313	62,265	34,816	5,761	77,667
112000 Investments	541,612	717,206	751,190	778,376	753,211	576,933	406,466
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	57,150	50,333	38,544	61,750	60,730	61,316	63,111
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	9,341	6,239	4,422	8,986	8,183	4,150	858
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	42,911	45,625	46,260	48,641	48,269	51,831	53,040
218000 Payroll Withholding	69,954	65,881	59,683	62,822	67,071	69,463	69,890
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	34	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	536,314	667,850	740,682	781,942	725,234	518,566	423,456

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	160,067	150,481	157,506	228,249	221,374	262,086	251,257

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.35	4.44	4.70	3.43	3.28	1.98	1.69

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MOSCOW CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **813.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	8,935	6,574	10,730	11,556	12,795	12,818	11,938
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	267	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	13,955	14,666	20,398	22,062	14,443	15,385	14,191
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	6,847	0	0	297	766	0	0
Total Revenues	29,737	21,240	31,128	33,915	28,271	28,203	26,129

Expenditures							
710100 Food Services - Salaries	7,497	6,766	6,203	5,140	4,964	3,683	3,837
710200 Food Services - Benefits	505	442	722	918	736	481	579
710300 Food Services - Purchased Services	21,157	14,032	24,203	27,396	21,810	23,246	20,690
710400 Food Services - Supplies / Materials	578	0	0	461	761	508	1,308
710500 Food Services - Capital Objects	0	0	0	0	0	0	2,500
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	29,737	21,240	31,128	33,915	28,271	27,918	28,914

Balance Sheet							
111000 Cash	0	0	0	0	0	285	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	1,752	2,430	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	1,752	2,430	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0	0	0	0	0	285	0
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	2,478	1,770	2,594	3,768	3,141	3,102	3,213

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	0.09	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MOSCOW**
 DISTRICT / CHARTER NUMBER: **281.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	194,901	176,735	180,122	178,693	190,349	195,457	190,172
416200 Meal Sales - Non-reimbursable	11,351	11,116	8,672	8,855	7,218	6,620	7,793
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	61,580	92,550	93,229	92,037	80,432	73,247	49,100
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	6,028	0	0
445500 Federal Reimbursement	448,307	458,469	462,132	453,545	509,103	505,786	482,384
440000 Commodities and Other Federal Grants	750	1,000	0	1,425	350	513	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	25,000	22,000	23,000	23,000	23,000	23,000	28,550
Total Revenues	741,889	761,870	767,155	757,555	816,480	804,623	757,999

Expenditures							
710100 Food Services - Salaries	261,002	267,842	265,441	271,803	288,757	287,992	290,305
710200 Food Services - Benefits	139,522	146,328	146,645	154,538	156,596	171,244	163,335
710300 Food Services - Purchased Services	14,706	7,036	6,886	6,538	5,384	5,743	10,145
710400 Food Services - Supplies / Materials	314,323	353,902	323,636	338,624	334,427	304,461	319,086
710500 Food Services - Capital Objects	22,367	8,996	769	4,134	25,711	3,848	14,776
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	751,920	784,104	743,377	775,637	810,875	773,288	797,647

Balance Sheet							
111000 Cash	98,723	26,194	92,290	85,837	98,797	140,139	88,317
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	14,025	60,245	13,359	13,591	14,376	17,115	20,405
115000 Inventories	48,058	0	55,851	43,981	32,851	32,890	38,355
116000 Other Current Assets	0	50,540	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	6,883	3,034	9,070	3,920	4,878	7,244	2,702
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	46,389	56,573	43,437	47,883	44,466	37,453	40,275
218000 Payroll Withholding	7,929	0	7,843	8,538	8,007	25,439	23,740
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	48,058	0	55,850	0	32,851	0	38,355
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	51,547	77,372	45,300	83,068	55,822	120,008	42,005

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	62,660	65,342	61,948	86,182	90,097	85,921	88,627

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.82	1.18	0.73	0.96	0.62	1.40	0.47

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MOUNTAIN HOME**
 DISTRICT / CHARTER NUMBER: **193.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	587	188
416100 Meal Sales - Reimbursable	0	416,264	123,490	244,324	252,741	291,325	300,221
416200 Meal Sales - Non-reimbursable	0	0	176,903	62,629	57,226	68,686	61,516
416900 Other Food Sales	336,586	0	86,229	11,828	-3,263	0	7,665
419000 Other Local Revenue	614	0	0	0	-1,342	22,551	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	779,839	843,624	793,016	887,123	932,172	955,263	881,101
440000 Commodities and Other Federal Grants	0	0	0	71,045	48,332	70,749	110,600
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	52,500	60,200	61,500	26,500	30,297	31,000	30,000
Total Revenues	1,169,539	1,320,088	1,241,138	1,303,449	1,316,163	1,440,161	1,391,291

Expenditures							
710100 Food Services - Salaries	320,732	320,692	324,066	340,787	351,485	363,937	338,527
710200 Food Services - Benefits	144,310	126,086	135,244	155,676	152,300	138,961	169,676
710300 Food Services - Purchased Services	672,004	747,909	544,342	654,851	712,939	696,846	671,378
710400 Food Services - Supplies / Materials	108,667	88,820	113,465	83,100	57,651	81,496	150,168
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	16,648	7,048	8,435	27,437	8,035	37,161	41,433
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	1,262,361	1,290,555	1,125,552	1,261,851	1,282,410	1,318,401	1,371,182

Balance Sheet							
111000 Cash	575	28,828	147,849	215,743	260,954	361,940	340,800
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	54,203	1,761	1,761	1,761	0	0	0
115000 Inventories	20,700	23,355	-1	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	76,150	25,060	15,217	33,133	39,748	10,119	595
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	54,940	55,034	44,422	52,008	55,090	63,964	50,859
218000 Payroll Withholding	71	0	534	0	0	-17	-14
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	-18,623
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	-55,683	-26,150	89,436	132,363	166,116	287,874	307,983
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	105,197	107,546	93,796	140,206	142,490	146,489	152,354

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.53	-0.24	0.95	0.94	1.17	1.97	2.02

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MOUNTAIN VIEW**
 DISTRICT / CHARTER NUMBER: **244.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	108,195	89,094	88,094	87,871	79,924	92,475	99,033
416200 Meal Sales - Non-reimbursable	41,235	37,989	34,549	34,437	33,870	35,335	38,058
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	10,000	0	0	0	207	0	13,368
439000 Other State Revenue	0	0	260	100	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	332,967	331,694	341,428	339,651	353,995	345,611	298,510
440000 Commodities and Other Federal Grants	33,442	39,138	43,546	42,613	40,708	45,419	46,446
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	38,170	34,791	19,188	11,915	10,247	73	19,892
Total Revenues	564,009	532,706	527,065	516,587	518,951	518,913	515,307

Expenditures							
710100 Food Services - Salaries	3,294	580	263	920	1,107	1,106	1,621
710200 Food Services - Benefits	640	117	55	180	210	227	325
710300 Food Services - Purchased Services	279,854	271,499	260,943	246,757	253,270	269,944	270,623
710400 Food Services - Supplies / Materials	270,715	251,135	259,977	268,730	264,364	247,414	242,960
710500 Food Services - Capital Objects	9,506	9,375	5,827	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	564,009	532,706	527,065	516,587	518,951	518,691	515,529

Balance Sheet							
111000 Cash	27,783	135,716	6,103	0	22,045	20,918	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	24,123	49,371	7,833	5,102	5,070	6,354	23,461
115000 Inventories	21,285	27,983	38,860	40,271	35,763	35,129	20,467
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	27,723	25,164	43,704	0	19,310
213000 Accounts Payable	73,191	213,070	25,073	17,645	19,174	18,792	17,374
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	2,564	0	3,453	7,244
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	39,934	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0	0	0	0	0	222	0
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	47,001	44,392	43,922	57,399	57,661	57,632	57,281

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MULLAN**
 DISTRICT / CHARTER NUMBER: **392.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	555	348	22	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	32,881	10,193
416900 Other Food Sales	0	0	0	686	643	0	0
419000 Other Local Revenue	0	0	0	0	0	1,465	50
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	2,877	2,503	3,218	2,376	2,488	42,195	56,576
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	5,884
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	48	686	0	90	2,781	4,547	43,063
Total Revenues	3,480	3,537	3,240	3,152	5,912	81,088	115,766

Expenditures							
710100 Food Services - Salaries	0	0	0	0	0	31,099	40,975
710200 Food Services - Benefits	0	0	0	0	0	7,558	29,629
710300 Food Services - Purchased Services	0	0	0	0	0	539	771
710400 Food Services - Supplies / Materials	3,480	3,537	3,240	3,152	3,912	37,653	44,391
710500 Food Services - Capital Objects	0	0	0	0	2,000	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	4,239	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	3,480	3,537	3,240	3,152	5,912	81,088	115,766

Balance Sheet							
111000 Cash	0	0	0	0	477	6,206	11,114
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	351	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	351	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	477	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	6,206	6,282
218000 Payroll Withholding	0	0	0	0	0	0	4,832
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0						
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	290	295	270	350	657	9,010	12,863

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MURTAUGH JOINT**
 DISTRICT / CHARTER NUMBER: **418.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	258	0	0
416100 Meal Sales - Reimbursable	12,934	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	3,049	14,593	24,168	27,927	26,480	35,994	37,221
416900 Other Food Sales	0	2,776	0	0	4,245	0	3,913
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	146,112	137,232	169,000	174,536	199,980	209,535	208,075
440000 Commodities and Other Federal Grants	0	10,217	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	7,930	10,037	25,738	0	0	0
Total Revenues	162,095	172,748	203,205	228,201	230,963	245,529	249,209

Expenditures							
710100 Food Services - Salaries	52,981	52,828	51,202	49,173	51,222	61,282	61,167
710200 Food Services - Benefits	19,617	21,319	22,282	25,738	11,932	23,651	26,118
710300 Food Services - Purchased Services	174	69	433	15	5,246	2,279	1,415
710400 Food Services - Supplies / Materials	93,163	103,527	111,713	110,090	124,177	120,691	113,895
710500 Food Services - Capital Objects	520	3,223	4,291	27,874	11,605	10,770	184
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	166,455	180,966	189,921	212,890	204,182	218,673	202,779

Balance Sheet							
111000 Cash	33,687	31,579	43,611	66,638	76,112	258	5,978
112000 Investments	36,081	36,081	36,081	36,081	36,338	147,090	180,258
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	7,844	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	1,475	17	652	7,587	0	8,042	499
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	10,845	10,569	8,682	9,463	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	65,292	57,074	70,358	85,669	112,450	139,306	185,737

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	13,871	15,081	15,827	23,654	22,687	24,297	22,531

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.71	3.78	4.45	3.62	4.96	5.73	8.24

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **NAMPA**
 DISTRICT / CHARTER NUMBER: **131.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	356	84	396	3,087	6,857	11,746	22,890
416100 Meal Sales - Reimbursable	804,368	726,875	782,466	667,761	626,275	668,349	843,664
416200 Meal Sales - Non-reimbursable	76,502	62,968	58,964	96,129	84,805	96,647	265,686
416900 Other Food Sales	39,965	35,167	39,618	33,436	3,580	145	0
419000 Other Local Revenue	4,758	1,625	0	0	1,324	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	5,345,379	5,380,821	5,748,325	5,833,425	5,488,045	5,722,870	5,031,893
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	112,562	110,461	112,228	116,474	115,035	127,212	124,918
Total Revenues	6,383,890	6,318,001	6,741,997	6,750,312	6,325,921	6,626,969	6,289,051

Expenditures							
710100 Food Services - Salaries	1,592,575	1,578,800	1,613,320	1,681,164	1,664,845	1,835,334	1,797,950
710200 Food Services - Benefits	1,096,798	1,057,646	1,063,812	1,087,871	1,084,623	1,127,512	1,137,151
710300 Food Services - Purchased Services	65,162	76,290	130,914	151,100	174,851	143,075	147,601
710400 Food Services - Supplies / Materials	3,149,332	3,277,105	3,701,147	3,683,043	3,326,422	3,359,000	3,094,564
710500 Food Services - Capital Objects	96,675	95,305	96,680	168,679	110,524	105,216	25,722
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	69,304	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	14,865	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	88,061	82,557	129,158	121,401	150,000	162,858
Total Expenditures	6,015,407	6,173,207	6,688,430	6,901,015	6,482,666	6,789,441	6,365,846

Balance Sheet							
111000 Cash	2,384,602	1,366,286	1,963,580	1,331,045	2,222,362	1,589,611	1,157,466
112000 Investments	0	0	0	0	0	0	1,042,783
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	128,741	1,245,309	645,202	1,211,205	150,149	780,087	121,885
115000 Inventories	260,889	295,843	361,759	345,636	328,906	225,789	229,859
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	58,411	13,588	53,451	70,881
213000 Accounts Payable	70,490	68,379	2,377	73,662	77,787	70,052	77,774
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	307,154	297,677	373,215	311,567	322,541	346,955	355,104
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	295,843	361,759	345,636	328,906	225,789	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	2,396,588	2,245,539	2,233,190	2,098,610	1,958,595	1,899,240	2,048,234

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	501,284	514,434	557,369	766,779	720,296	754,382	707,316

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.78	4.37	4.01	2.74	2.72	2.52	2.90

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **NEW PLYMOUTH**
 DISTRICT / CHARTER NUMBER: **372.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	66,984	67,891	65,367	56,142	56,961	62,665	97,208
416200 Meal Sales - Non-reimbursable	4,318	3,428	3,828	2,471	2,830	2,470	76
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	305,197	301,476	278,809	272,962	221,602	214,979	210,721
440000 Commodities and Other Federal Grants	31,230	25,605	24,545	26,654	39,981	39,991	35,622
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	8,110	5,063	0
Total Revenues	407,729	398,400	372,549	358,229	329,484	325,168	343,627

Expenditures							
710100 Food Services - Salaries	113,058	116,460	107,312	106,116	124,773	129,125	119,620
710200 Food Services - Benefits	31,586	34,586	36,173	38,118	45,628	44,091	45,576
710300 Food Services - Purchased Services	4,049	3,855	3,998	1,487	4,230	4,671	3,844
710400 Food Services - Supplies / Materials	255,740	226,937	218,630	207,431	163,903	145,177	148,297
710500 Food Services - Capital Objects	0	3,786	6,526	1,009	120	1,500	35
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	9,056	4,137	8,000	8,500	8,800	3,800	4,101
Total Expenditures	413,489	389,761	380,639	362,661	347,454	328,364	321,473

Balance Sheet							
111000 Cash	2,432	9,725	4,002	3,072	0	0	20,168
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	11,477	14,806	10,565	13,951	11,164	9,768	6,699
115000 Inventories	21,501	21,171	20,873	17,258	28,850	18,282	19,298
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	19,556	9,175	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	13,557	15,210	13,038	16,311	20,458	22,071	27,207
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	21,853	30,492	22,402	17,970	0	-3,196	18,958

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	34,457	32,480	31,720	40,296	38,606	36,485	35,719

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.63	0.94	0.71	0.45	0.00	-0.09	0.53

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **NEZPERCE JOINT**
 DISTRICT / CHARTER NUMBER: **302.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	2	0	0	6	0	0	0
416100 Meal Sales - Reimbursable	17,508	21,087	25,063	21,424	22,461	22,452	24,502
416200 Meal Sales - Non-reimbursable	3,671	3,759	3,211	3,187	3,702	2,455	3,114
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	24,697	23,923	26,536	41,668	41,528	39,978	35,595
440000 Commodities and Other Federal Grants	3,107	3,115	3,397	3,658	4,160	5,604	7,634
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	7,944	9,049	3,428	6,254	2,788	9,418	5,895
Total Revenues	56,929	60,933	61,635	76,197	74,639	79,907	76,740

Expenditures							
710100 Food Services - Salaries	20,826	21,068	18,023	20,439	17,069	18,747	18,919
710200 Food Services - Benefits	7,555	8,073	8,421	9,113	8,433	7,436	6,255
710300 Food Services - Purchased Services	280	190	240	261	315	425	460
710400 Food Services - Supplies / Materials	29,618	31,602	34,951	42,229	48,822	53,299	51,106
710500 Food Services - Capital Objects	0	0	0	4,155	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	58,279	60,933	61,635	76,197	74,639	79,907	76,740

Balance Sheet							
111000 Cash	3,812	3,963	4,262	4,393	3,402	24	25
112000 Investments	0	0	0	0	0	2	1
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	26	26
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	3,795	3,963	4,262	4,393	3,390	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	17	0	0	0	12	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0						
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	4,857	5,078	5,136	8,466	8,293	8,879	8,527

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **NORTH GEM**
 DISTRICT / CHARTER NUMBER: **149.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	23,881	22,658	20,616	22,013	16,649	24,514	19,412
416200 Meal Sales - Non-reimbursable	3,025	2,720	2,875	3,824	3,580	4,264	3,292
416900 Other Food Sales	81	24	0	0	0	0	40
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	60,059	54,039	47,728	47,132	42,699	47,854	50,667
440000 Commodities and Other Federal Grants	6,545	0	6,296	4,445	6,116	6,575	7,175
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	3,000	11,500	10,000	5,000	15,000	8,000	0
Total Revenues	96,591	90,941	87,515	82,414	84,044	91,207	80,586

Expenditures							
710100 Food Services - Salaries	38,881	38,583	33,334	33,696	34,323	32,582	32,852
710200 Food Services - Benefits	7,180	7,628	8,182	7,829	8,246	8,429	8,679
710300 Food Services - Purchased Services	713	1,807	485	207	286	504	340
710400 Food Services - Supplies / Materials	53,872	43,824	42,560	40,239	40,389	37,810	38,695
710500 Food Services - Capital Objects	0	0	0	0	0	0	4,406
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	100,646	91,842	84,561	81,971	83,244	79,325	84,972

Balance Sheet							
111000 Cash	6,060	5,756	7,643	8,345	8,896	20,849	16,504
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	4,874	5,471	4,404	4,663	4,414	4,485	4,526
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,186	285	3,239	3,682	4,482	16,364	11,978

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	8,387	7,654	7,047	9,108	9,249	8,814	9,441

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.14	0.04	0.46	0.40	0.48	1.86	1.27

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **NORTH VALLEY ACADEMY**
 DISTRICT / CHARTER NUMBER: **465.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	25,342	25,251	30,909	26,865	30,254	29,714	33,167
416200 Meal Sales - Non-reimbursable	2,116	293	1,171	2,459	2,266	1,626	3,807
416900 Other Food Sales	0	0	100	133	1,136	739	104
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	101,001	80,221	90,643	90,260	79,408	83,539	85,945
440000 Commodities and Other Federal Grants	0	5,315	2,863	2,431	4,586	0	13,262
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	128,459	111,080	125,686	122,148	117,650	115,618	136,285

Expenditures							
710100 Food Services - Salaries	23,441	19,223	23,576	26,856	18,057	31,827	25,448
710200 Food Services - Benefits	4,139	5,269	10,221	10,861	7,737	5,945	7,105
710300 Food Services - Purchased Services	275	696	2,840	960	1,077	2,856	653
710400 Food Services - Supplies / Materials	86,468	81,299	80,619	78,695	71,465	59,908	73,525
710500 Food Services - Capital Objects	0	2,496	5,944	920	0	9,475	14,202
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	14,464	0	0
Total Expenditures	114,323	108,983	123,200	118,292	112,800	110,011	120,933

Balance Sheet							
111000 Cash	67,850	65,868	39,750	35,086	41,514	46,343	76,382
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	1,305	0	5,944	0	0	0	32
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	34,464	34,464	0	0	0	0	0
213000 Accounts Payable	4,253	2,660	14,464	0	0	800	15,002
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	3,791	0	0	0	1,578	0	517
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	26,647	28,744	31,230	35,086	39,936	45,543	60,895

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	9,527	9,082	10,267	13,144	12,533	12,223	13,437

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.80	3.16	3.04	2.67	3.19	3.73	4.53

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **NOTUS**
 DISTRICT / CHARTER NUMBER: **135.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	28,939	27,030	32,072	38,116	40,034	42,586	42,367
416900 Other Food Sales	312	938	987	0	767	690	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	137,234	152,840	151,171	156,923	163,511	184,126	187,896
440000 Commodities and Other Federal Grants	24,875	26,166	29,769	29,939	32,292	25,054	35,829
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	191,360	206,974	213,999	224,978	236,604	252,456	266,092

Expenditures							
710100 Food Services - Salaries	59,118	55,553	56,950	58,028	69,788	90,450	88,081
710200 Food Services - Benefits	22,723	23,761	24,364	23,928	31,655	33,989	41,008
710300 Food Services - Purchased Services	13,099	16,935	18,156	17,941	16,457	15,426	17,839
710400 Food Services - Supplies / Materials	97,126	98,734	100,396	99,547	101,027	102,735	114,602
710500 Food Services - Capital Objects	11,126	1,825	15,721	8,219	22,133	20,288	8,395
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	203,192	196,808	215,587	207,663	241,060	262,888	269,925

Balance Sheet							
111000 Cash	61,539	72,529	69,796	88,622	77,926	71,529	71,407
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	16,095	16,919	15,774	17,285	11,045	15,080	18,791
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	45,444	55,610	54,022	71,337	66,881	56,449	52,616

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	16,933	16,401	17,966	23,074	26,784	29,210	29,992

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.68	3.39	3.01	3.09	2.50	1.93	1.75

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **ONEIDA COUNTY**
 DISTRICT / CHARTER NUMBER: **351.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	79,585	69,759	70,487	75,244	75,971	76,515	83,079
416200 Meal Sales - Non-reimbursable	124	0	0	0	0	2,023	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	259,642	279,690	277,808	296,614	266,909	191,342	166,722
440000 Commodities and Other Federal Grants	42,888	20,982	19,341	23,383	17,859	28,711	23,013
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	382,239	370,431	367,636	395,241	360,739	298,591	272,814

Expenditures							
710100 Food Services - Salaries	85,980	82,382	87,540	88,850	83,124	98,337	106,302
710200 Food Services - Benefits	14,709	20,240	16,675	7,659	2,985	8,539	11,043
710300 Food Services - Purchased Services	20,242	347	0	0	-4,957	5,123	0
710400 Food Services - Supplies / Materials	266,688	235,890	258,993	253,608	235,840	221,169	181,278
710500 Food Services - Capital Objects	17,294	15,112	7,340	20,906	9,163	217	12,904
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	404,913	353,971	370,548	371,023	326,155	333,385	311,527

Balance Sheet							
111000 Cash	131,218	84,354	113,054	163,848	203,385	168,730	129,031
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	67,565	30,626	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	1,832	8,815	2,472	0	4,396	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	12,872	10,130	11,146	9,568	10,125	14,660	13,674
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	116,514	132,974	130,062	154,280	188,864	154,070	115,357

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	33,743	29,498	30,879	41,225	36,239	37,043	34,614

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.45	4.51	4.21	3.74	5.21	4.16	3.33

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **OROFINO JOINT**
 DISTRICT / CHARTER NUMBER: **171.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	1	4	11	19
416100 Meal Sales - Reimbursable	54,497	62,383	64,299	62,162	61,463	52,169	58,818
416200 Meal Sales - Non-reimbursable	1,433	-16	175	472	-957	0	110
416900 Other Food Sales	21,409	16,934	43,804	47,878	53,248	29,774	57,144
419000 Other Local Revenue	0	20	226,422	313,095	306,320	283,886	425,644
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	379,098	406,929	470,907	544,499	553,162	536,114	528,923
440000 Commodities and Other Federal Grants	20,847	35,732	34,346	56,513	54,606	60,350	61,896
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	3,087	201,405	80,373	28,613	44,961	77,520	78,197
Total Revenues	480,371	723,387	920,326	1,053,233	1,072,807	1,039,824	1,210,751

Expenditures							
710100 Food Services - Salaries	137,685	201,469	243,151	268,049	294,419	307,037	365,742
710200 Food Services - Benefits	56,042	96,729	127,596	144,796	192,314	217,037	264,359
710300 Food Services - Purchased Services	3,581	2,950	2,783	7,116	2,318	7,761	60,150
710400 Food Services - Supplies / Materials	270,478	410,011	512,139	605,668	519,203	490,014	512,118
710500 Food Services - Capital Objects	12,585	12,228	13,861	10,890	31,870	6,430	8,382
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	20,796	16,714	32,683	11,545	0
Total Expenditures	480,371	723,387	920,326	1,053,233	1,072,807	1,039,824	1,210,751

Balance Sheet							
111000 Cash	10,974	0	34,914	13,407	28,534	44,630	46,532
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	13,392	58,804	10,003	107,413	45,137	31,319	87,372
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	25,692	9,702	77,234	30,341	30,755	87,340
213000 Accounts Payable	0	928	761	8,019	3,659	32	282
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	24,366	32,184	34,454	35,567	39,671	44,879	46,000
218000 Payroll Withholding	0	0	0	0	0	283	282
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0						
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	40,031	60,282	76,694	117,026	119,201	115,536	134,528

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **PALOUSE PRAIRIE SCHOOL**
 DISTRICT / CHARTER NUMBER: **472.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	18,702	13,288	15,919	16,382	11,838	14,272	15,440
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	2,475	0	0	0	3,250	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	26,625	23,553	17,999	18,571	19,381	20,316	18,497
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	3,753	3,471	4,608	10	1,966	674	312
Total Revenues	51,555	40,312	38,526	34,963	36,435	35,262	34,249

Expenditures							
710100 Food Services - Salaries	5,334	6,456	4,876	5,071	6,454	5,655	5,726
710200 Food Services - Benefits	1,530	400	1,013	642	954	506	699
710300 Food Services - Purchased Services	44,177	33,262	28,634	28,787	25,546	28,656	26,434
710400 Food Services - Supplies / Materials	514	194	4,003	463	3,481	445	1,390
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	51,555	40,312	38,526	34,963	36,435	35,262	34,249

Balance Sheet							
111000 Cash	0	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	372	2,317	477	0	0	0	2,202
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	372	2,317	477	0	0	0	2,202
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0						
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	4,296	3,359	3,211	3,885	4,048	3,918	3,805

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **PARMA**
 DISTRICT / CHARTER NUMBER: **137.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	60,630	69,021	70,578	65,646	66,886	84,778	83,516
416200 Meal Sales - Non-reimbursable	2,645	2,319	1,822	620	508	2,128	1,749
416900 Other Food Sales	14,921	6,493	7,671	10,826	12,509	5,905	7,014
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	392,098	388,617	379,347	429,189	411,341	410,177	403,826
440000 Commodities and Other Federal Grants	51,169	56,770	55,100	63,468	65,407	59,345	61,199
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	31,110	0	0	0
Total Revenues	521,463	523,220	514,518	600,859	556,651	562,333	557,304

Expenditures							
710100 Food Services - Salaries	143,359	162,896	164,914	169,046	163,992	142,701	156,097
710200 Food Services - Benefits	53,450	61,858	60,564	64,384	62,075	64,035	60,349
710300 Food Services - Purchased Services	11,359	11,778	1,313	1,473	1,364	345	4,464
710400 Food Services - Supplies / Materials	309,087	319,823	296,954	288,564	289,178	281,698	267,546
710500 Food Services - Capital Objects	7,598	7,340	0	6,525	5,598	856	18,896
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	10,748	0	0	0	0
Total Expenditures	524,853	563,695	534,493	529,992	522,207	489,635	507,352

Balance Sheet							
111000 Cash	39,462	1,835	0	64,441	99,641	164,029	214,026
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	10,616	10,959	11,137	6,636	5,713	10,038	11,291
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	19,541	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	20,736	23,927	22,704	31,318	31,151	27,166	28,464
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	11,137	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	29,342	-11,133	-42,245	39,759	74,203	146,901	196,853
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	43,738	46,975	44,541	58,888	58,023	54,404	56,372

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.67	-0.24	-0.95	0.68	1.28	2.70	3.49

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **PAYETTE JOINT**
 DISTRICT / CHARTER NUMBER: **371.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	143	202	110	140	411	327	1,485
416100 Meal Sales - Reimbursable	53,378	57,559	66,213	3,483	2,084	85	0
416200 Meal Sales - Non-reimbursable	6,430	5,977	5,604	6,171	5,612	8,661	4,055
416900 Other Food Sales	10,971	3,064	3,763	0	0	0	0
419000 Other Local Revenue	0	0	0	0	3,508	1,761	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	679,340	675,619	566,049	818,872	790,511	848,570	868,746
440000 Commodities and Other Federal Grants	48,813	36,909	33,475	52,980	52,791	48,156	63,219
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	5,283	0	0
Total Revenues	799,075	779,330	675,214	881,646	860,200	907,560	937,505

Expenditures							
710100 Food Services - Salaries	224,075	226,186	240,072	258,348	273,048	277,494	270,933
710200 Food Services - Benefits	70,911	72,594	89,728	93,260	106,331	118,685	118,475
710300 Food Services - Purchased Services	51,095	59,030	27,418	57,344	41,765	28,939	14,586
710400 Food Services - Supplies / Materials	415,334	401,021	310,640	424,468	463,871	439,988	455,236
710500 Food Services - Capital Objects	0	0	64,850	9,148	44,873	2,649	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	12,371	12,920	8,494	6,386	6,040
Total Expenditures	761,415	758,831	745,079	855,488	938,382	874,141	865,270

Balance Sheet							
111000 Cash	83,479	98,524	63,319	65,539	0	16,448	58,460
112000 Investments	73,265	73,467	73,577	70,718	82,809	86,456	112,941
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	11,770	16,445	0	12	0	0	0
115000 Inventories	58,711	61,130	57,810	75,202	64,641	70,838	74,440
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	276	1,545	12,371	0	8,494	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	38,200	38,773	42,952	45,930	51,597	52,964	52,828
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	188,749	209,248	139,383	165,541	87,359	120,778	193,013

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	63,451	63,236	62,090	95,054	104,265	97,127	96,141

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.97	3.31	2.24	1.74	0.84	1.24	2.01

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **PLUMMER / WORLEY JOINT**
 DISTRICT / CHARTER NUMBER: **044.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	14,056	16,643	3,176	2,869	4,352	3,956	78
416200 Meal Sales - Non-reimbursable	3,620	3,869	5,664	5,070	4,201	3,883	7,666
416900 Other Food Sales	1,343	1,783	1,300	777	1,335	1,836	1,727
419000 Other Local Revenue	0	0	0	1,571	7,100	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	172,112	176,573	160,316	172,104	168,197	197,028	199,819
440000 Commodities and Other Federal Grants	16,421	0	18,395	23,795	17,713	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	122,500	112,800	123,341	82,000	105,000	97,000	105,000
Total Revenues	330,052	311,668	312,192	288,186	307,898	303,703	314,290

Expenditures							
710100 Food Services - Salaries	110,332	103,820	98,068	96,134	97,359	100,991	109,199
710200 Food Services - Benefits	62,770	63,021	54,509	55,339	66,564	68,725	70,986
710300 Food Services - Purchased Services	4,520	1,571	2,893	1,114	852	1,204	1,562
710400 Food Services - Supplies / Materials	148,442	145,988	145,383	139,906	142,810	131,575	131,426
710500 Food Services - Capital Objects	0	0	0	1,480	0	2,259	1,855
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	5,001	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	326,064	314,400	305,854	293,973	307,585	304,754	315,028

Balance Sheet							
111000 Cash	30,368	22,988	30,476	26,055	29,513	29,086	30,016
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	2,194	6,511	1,849	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	27,826	27,495	23,983	23,500	26,645	27,269	28,937
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	4,736	2,004	8,342	2,555	2,868	1,817	1,079

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	27,172	26,200	25,488	32,664	34,176	33,862	35,003

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.17	0.08	0.33	0.08	0.08	0.05	0.03

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **POCATELLO COMMUNITY CHARTER**
 DISTRICT / CHARTER NUMBER: **494.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	32,463	28,678	24,814	29,501	29,423	28,065	32,454
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0	0
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	5,916	4,927	6,241	1,503	0
Total Revenues	32,463	28,678	30,730	34,428	35,664	29,568	32,454

Expenditures							
710100 Food Services - Salaries	4,223	5,417	4,112	4,870	5,225	5,428	4,969
710200 Food Services - Benefits	323	414	315	373	400	415	380
710300 Food Services - Purchased Services	0	0	255	0	0	0	0
710400 Food Services - Supplies / Materials	33,193	33,351	23,537	29,185	30,039	23,725	24,044
710500 Food Services - Capital Objects	1,010	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	38,749	39,182	28,219	34,428	35,664	29,568	29,393

Balance Sheet							
111000 Cash	7,993	0	0	0	0	0	3,061
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	2,511	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	7,993	-2,511	0	0	0	0	3,061
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	3,229	3,265	2,352	3,825	3,963	3,285	3,266

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.48	-0.77	0.00	0.00	0.00	0.00	0.94

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **POCATELLO**
 DISTRICT / CHARTER NUMBER: **025.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	2,700	1,703	1,833	1,223	2,506	7,951	15,388
416100 Meal Sales - Reimbursable	815,656	775,495	824,935	904,043	930,896	931,484	978,175
416200 Meal Sales - Non-reimbursable	334,510	368,868	229,537	214,847	213,490	225,170	245,476
416900 Other Food Sales	22,582	12,069	8,068	9,034	7,478	8,717	7,891
419000 Other Local Revenue	0	17,241	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	3,191,889	3,339,634	3,380,019	3,367,603	3,323,405	3,435,892	3,372,376
440000 Commodities and Other Federal Grants	257,163	261,311	247,965	287,776	268,701	274,477	300,457
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	103,194	116,199	115,573	113,102	112,989	116,387	115,936
Total Revenues	4,727,694	4,892,520	4,807,930	4,897,628	4,859,465	5,000,078	5,035,699

Expenditures							
710100 Food Services - Salaries	1,392,636	1,543,976	1,528,943	1,516,297	1,521,411	1,550,502	1,580,814
710200 Food Services - Benefits	556,079	599,009	616,778	616,288	612,091	617,639	616,925
710300 Food Services - Purchased Services	52,468	46,960	46,354	49,187	45,854	48,232	59,183
710400 Food Services - Supplies / Materials	2,647,397	2,912,343	2,634,362	2,686,231	2,497,925	2,729,293	2,473,120
710500 Food Services - Capital Objects	164,690	245,907	115,388	28,575	95,566	31,992	82,036
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	4,813,270	5,348,195	4,941,825	4,896,578	4,772,847	4,977,658	4,812,078

Balance Sheet							
111000 Cash	1,148,996	699,903	464,238	622,960	676,678	788,947	897,814
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	160,224	168,118	179,812	150,740	146,551	154,197	141,533
115000 Inventories	239,686	208,199	285,617	164,750	219,053	124,539	247,334
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	192,258	175,850	166,906	157,399	169,076
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	46,181	38,756	50,324	52,394	52,648	57,779	74,224
214000 Contracts Payable	0	0	0	0	50,038	0	60,747
217000 Salaries / Benefits Payable	71,812	63,300	53,574	48,055	0	44,396	0
218000 Payroll Withholding	55,071	53,997	52,139	46,913	52,946	46,931	62,405
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	477,875	340,600	385,959	157,399	416,410
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,375,842	920,167	488,013	626,338	667,597	918,577	841,971

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	401,106	445,683	411,819	544,064	530,316	553,073	534,675

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.43	2.06	1.19	1.15	1.26	1.66	1.57

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **POST FALLS**
 DISTRICT / CHARTER NUMBER: **273.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	480,999	459,960	454,675	448,285	449,484	484,045	486,908
416200 Meal Sales - Non-reimbursable	100,719	91,146	44,653	47,662	49,141	60,650	52,013
416900 Other Food Sales	6,043	5,461	2,669	2,935	3,008	3,640	3,110
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	1,551,943	1,523,020	1,421,239	1,408,315	1,392,326	1,375,209	1,296,615
440000 Commodities and Other Federal Grants	55,031	67,506	80,985	96,748	75,267	97,029	103,723
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	47,423	47,411	44,030	42,729	43,684	44,020	44,124
Total Revenues	2,242,158	2,194,504	2,048,251	2,046,674	2,012,910	2,064,593	1,986,493

Expenditures							
710100 Food Services - Salaries	662,224	664,773	618,075	611,467	632,343	636,700	643,270
710200 Food Services - Benefits	233,311	242,722	238,152	251,078	288,954	294,915	335,753
710300 Food Services - Purchased Services	104,659	82,104	75,525	87,194	88,081	74,361	70,304
710400 Food Services - Supplies / Materials	1,289,982	1,313,922	1,041,407	1,012,435	961,826	1,009,912	1,011,743
710500 Food Services - Capital Objects	17,651	35,977	0	20,330	1,182	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	15,378	32,683
Total Expenditures	2,307,827	2,339,498	1,973,159	1,982,504	1,972,386	2,031,266	2,093,753

Balance Sheet							
111000 Cash	195,409	0	159,975	215,825	253,696	281,735	210,437
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	95,732	531,537	54,476	62,036	63,887	72,794	52,848
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	385,169	0	0	0	0	0
213000 Accounts Payable	12,576	13,062	8,347	8,596	8,780	12,263	8,881
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	9,451	9,491	7,581	6,801	5,980	6,093	26,718
218000 Payroll Withholding	2,215	1,910	1,526	1,297	1,132	1,155	-72
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	266,899	0	0	0	301,691	0	235,168
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0	121,905	196,997	261,167	0	335,018	-7,410
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	192,319	194,958	164,430	220,278	219,154	225,696	232,639

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.63	1.20	1.19	0.00	1.48	-0.03

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **POTLATCH**
 DISTRICT / CHARTER NUMBER: **285.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	45,125	51,893	52,035	46,375	47,642	50,879	56,143
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	113,031	116,130	130,243	108,147	100,166	100,387	107,308
440000 Commodities and Other Federal Grants	14,653	17,764	20,414	9,348	14,865	12,656	16,253
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	18,369	13,983	47,516	42,825	59,566	57,778	72,591
Total Revenues	191,178	199,770	250,208	206,695	222,239	221,700	252,295

Expenditures							
710100 Food Services - Salaries	69,853	66,725	77,903	80,454	71,834	85,073	86,636
710200 Food Services - Benefits	14,507	15,410	16,364	14,703	21,970	21,316	26,270
710300 Food Services - Purchased Services	2,926	2,956	4,182	6,991	6,106	5,977	5,172
710400 Food Services - Supplies / Materials	103,892	114,679	151,759	104,547	122,329	109,334	124,253
710500 Food Services - Capital Objects	0	0	0	0	0	0	9,964
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	191,178	199,770	250,208	206,695	222,239	221,700	252,295

Balance Sheet							
111000 Cash	12,811	11,503	13,675	15,719	0	15,831	16,438
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	13,361	600	286
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	1,065	0	0
213000 Accounts Payable	0	19	1,868	560	43	46	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	12,811	11,484	11,807	15,159	12,253	16,385	16,724
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0						
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	15,932	16,648	20,851	22,966	24,693	24,633	28,033

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **PRESTON JOINT**
 DISTRICT / CHARTER NUMBER: **201.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	1,001	752	1,309	1,722	2,171	1,676	1,249
416100 Meal Sales - Reimbursable	183,237	179,403	189,631	207,635	193,811	204,723	266,035
416200 Meal Sales - Non-reimbursable	9,988	10,463	7,746	11,623	13,315	13,816	14,417
416900 Other Food Sales	162	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	101,050	67,324	84,097	88,124	108,360	99,511	84,605
445500 Federal Reimbursement	769,709	757,803	751,734	771,196	727,931	437,409	462,543
440000 Commodities and Other Federal Grants	0	0	130	0	0	890	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	88,308	88,308	0	0	0
Total Revenues	1,065,147	1,015,745	1,122,955	1,168,608	1,045,588	758,025	828,849

Expenditures							
710100 Food Services - Salaries	193,093	207,460	209,092	207,522	210,067	242,631	237,567
710200 Food Services - Benefits	59,642	54,013	61,952	46,599	46,387	50,421	63,265
710300 Food Services - Purchased Services	80,810	8,084	47,864	43,109	52,965	50,951	45,011
710400 Food Services - Supplies / Materials	639,367	660,321	705,066	702,234	640,396	629,040	640,561
710500 Food Services - Capital Objects	111,372	39,718	26,700	16,388	29,682	262,630	48,559
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	1,084,284	969,596	1,050,674	1,015,852	979,497	1,235,673	1,034,963

Balance Sheet							
111000 Cash	488,978	495,749	627,898	777,702	838,863	393,911	153,184
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	53,852	0	0	0	0	0
115000 Inventories	32,634	20,958	40,701	27,010	50,487	35,918	33,291
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	6,686	4,379	17,128	1,792	23,656	28,240	3,277
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	29,849	34,954	47,964	46,657	43,340	56,883	44,606
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	485,077	531,226	603,507	756,263	822,354	344,706	138,592

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	90,357	80,800	87,556	112,872	108,833	137,297	114,996

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.37	6.57	6.89	6.70	7.56	2.51	1.21

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **RICHFIELD**
 DISTRICT / CHARTER NUMBER: **316.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	15,163	7,041	8,410	10,210	10,511	12,290	15,825
416200 Meal Sales - Non-reimbursable	4,288	2,742	3,933	4,225	3,933	3,802	4,686
416900 Other Food Sales	0	0	0	0	0	0	65
419000 Other Local Revenue	0	0	0	0	0	23	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	5,939
445500 Federal Reimbursement	78,720	85,675	93,555	91,675	84,573	98,737	85,746
440000 Commodities and Other Federal Grants	4,644	0	0	0	7,893	0	9,352
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	102,815	95,458	105,898	106,110	106,910	114,852	121,613

Expenditures							
710100 Food Services - Salaries	35,273	38,436	35,597	37,771	41,321	42,163	44,806
710200 Food Services - Benefits	17,032	19,818	10,698	14,420	12,607	19,324	19,760
710300 Food Services - Purchased Services	77	23,672	676	71	1,666	381	469
710400 Food Services - Supplies / Materials	51,167	56,765	51,466	47,938	56,592	51,638	52,682
710500 Food Services - Capital Objects	105	5,179	0	125	0	5,015	5,938
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	103,654	143,870	98,437	100,325	112,186	118,521	123,655

Balance Sheet							
111000 Cash	0	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	1,358	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	12,310	60,324	52,211	46,224	53,523	57,192	59,234
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	133	0	2,023	0	0	0
218000 Payroll Withholding	771	2,394	1,821	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-13,081	-61,493	-54,032	-48,247	-53,523	-57,192	-59,234

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	8,638	11,989	8,203	11,147	12,465	13,169	13,739

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.51	-5.13	-6.59	-4.33	-4.29	-4.34	-4.31

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **RIRIE JOINT**
 DISTRICT / CHARTER NUMBER: **252.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	3,157	4,460	2,268	6,743	15,238	8,833	6,840
416200 Meal Sales - Non-reimbursable	49,205	48,449	48,131	56,380	61,450	67,219	73,277
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	244,695	159,271	318,117	233,046	221,480	210,512	162,677
440000 Commodities and Other Federal Grants	0	0	0	11,543	20,341	19,949	20,008
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	6,663	12,596	89,092	44,526	39,136	6,221	6,500
Total Revenues	303,720	224,776	457,608	352,238	357,645	312,734	269,302

Expenditures							
710100 Food Services - Salaries	89,672	87,899	97,424	98,498	97,616	91,626	89,749
710200 Food Services - Benefits	38,364	43,342	53,719	57,982	46,509	44,092	40,263
710300 Food Services - Purchased Services	2,254	2,574	2,628	5,597	3,043	1,605	1,772
710400 Food Services - Supplies / Materials	215,856	194,759	201,039	185,940	180,861	165,812	141,728
710500 Food Services - Capital Objects	0	0	0	4,221	15,337	1,332	1,203
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	346,146	328,574	354,810	352,238	343,366	304,467	274,715

Balance Sheet							
111000 Cash	0	0	0	0	14,279	22,546	17,133
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	78,588	124,882	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	89,580	0	0	0	0	0
213000 Accounts Payable	16,808	0	0	0	0	0	0
214000 Contracts Payable	60,780	60,780	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	77,320	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	1,000	-102,798	0	0	14,279	22,546	17,133
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	28,846	27,381	29,568	39,138	38,152	33,830	30,524

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.03	-3.75	0.00	0.00	0.37	0.67	0.56

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **ROCKLAND**
 DISTRICT / CHARTER NUMBER: **382.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	140	0
416100 Meal Sales - Reimbursable	15,373	18,636	18,495	19,433	24,374	24,526	25,920
416200 Meal Sales - Non-reimbursable	2,356	2,388	2,945	2,533	4,196	2,629	2,979
416900 Other Food Sales	2,131	1,169	1,833	1,289	1,115	0	0
419000 Other Local Revenue	-168	716	300	125	100	178	350
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	44,743	39,709	37,998	38,550	36,071	38,680	39,275
440000 Commodities and Other Federal Grants	4,240	0	0	0	0	5,804	7,590
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	2,550	16,687	2,917	1,332	0	0	0
Total Revenues	71,225	79,305	64,488	63,262	65,856	71,957	76,114

Expenditures							
710100 Food Services - Salaries	24,601	24,976	22,644	23,031	25,129	28,981	31,162
710200 Food Services - Benefits	0	0	3,871	377	15	3	0
710300 Food Services - Purchased Services	856	594	1,314	1,350	1,947	1,079	1,679
710400 Food Services - Supplies / Materials	45,566	38,795	36,632	36,003	32,554	34,229	40,909
710500 Food Services - Capital Objects	155	0	0	0	0	8	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	71,178	64,365	64,461	60,761	59,645	64,300	73,750

Balance Sheet							
111000 Cash	0	0	0	781	6,992	14,649	17,013
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	16,687	1,747	1,720	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-16,687	-1,747	-1,720	781	6,992	14,649	17,013

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	5,932	5,364	5,372	6,751	6,627	7,144	8,194

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-2.81	-0.33	-0.32	0.12	1.06	2.05	2.08

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **ROLLING HILLS CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **454.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	23,239	22,861	36,425	29,768	35,893	36,909	24,866
416200 Meal Sales - Non-reimbursable	1,214	0	0	0	0	0	0
416900 Other Food Sales	142	0	0	0	29	0	500
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	35,841	4,526	46,105	40,270	37,968	50,961	40,614
440000 Commodities and Other Federal Grants	0	44,729	4,560	4,479	5,427	6,149	7,478
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	60,436	72,116	87,090	74,517	79,317	94,019	73,458

Expenditures							
710100 Food Services - Salaries	13,799	24,576	25,870	21,576	25,585	31,347	34,245
710200 Food Services - Benefits	1,848	3,701	5,507	85	0	975	7,020
710300 Food Services - Purchased Services	0	21	1,652	1,286	989	921	659
710400 Food Services - Supplies / Materials	29,601	40,739	37,414	36,938	37,791	43,738	40,548
710500 Food Services - Capital Objects	1,417	542	4,137	9,893	0	22,098	727
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	46,665	69,579	74,580	69,778	64,365	99,079	83,199

Balance Sheet							
111000 Cash	23,786	26,322	38,831	42,998	57,950	52,890	43,149
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	574	573	572	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	23,212	25,749	38,259	42,998	57,950	52,890	43,149

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	3,889	5,798	6,215	7,753	7,152	11,009	9,244

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.97	4.44	6.16	5.55	8.10	4.80	4.67

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **SALMON RIVER**
 DISTRICT / CHARTER NUMBER: **243.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	10,750	10,867	10,904	10,369	10,281	9,931	10,626
416200 Meal Sales - Non-reimbursable	-53	-38	-70	-67	-67	-92	0
416900 Other Food Sales	0	750	0	0	0	0	0
419000 Other Local Revenue	4,101	3,242	0	0	0	0	0
439000 Other State Revenue	0	15	0	0	63	64	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	48,431	50,776	43,613	52,092	58,072	41,329	43,377
440000 Commodities and Other Federal Grants	0	0	0	5,659	5,610	6,735	5,731
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	5,118	22,096	21,715	19,889	9,829	20,081	25,535
Total Revenues	68,347	87,708	76,162	87,942	83,788	78,048	85,269

Expenditures							
710100 Food Services - Salaries	21,965	25,174	23,682	23,580	26,437	25,714	29,142
710200 Food Services - Benefits	8,859	14,934	16,004	14,551	14,203	14,342	15,227
710300 Food Services - Purchased Services	954	2,104	5,192	1,643	1,171	1,825	583
710400 Food Services - Supplies / Materials	34,452	47,218	35,881	42,818	38,976	36,166	40,317
710500 Food Services - Capital Objects	0	394	0	753	3,000	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	66,230	89,824	80,759	83,345	83,787	78,047	85,269

Balance Sheet							
111000 Cash	6,691	4,685	67	4,820	5,009	5,101	5,363
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	681	43	23	72	22	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	3,893	4,641	4,641	4,748	4,987	5,101	5,363
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	2,117	1	-4,597	0	0	0	0
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	5,519	7,485	6,730	9,261	9,310	8,672	9,474

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.38	0.00	-0.68	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **SALMON**
 DISTRICT / CHARTER NUMBER: **291.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	43,278	40,487	40,408	41,414	44,160	38,164	48,660
416200 Meal Sales - Non-reimbursable	1,318	1,024	1,251	734	803	1,741	777
416900 Other Food Sales	0	0	33,568	8,700	85	3,587	7,529
419000 Other Local Revenue	0	0	0	0	569	428	43
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	148,268	152,651	157,425	133,649	133,223	135,918	126,229
440000 Commodities and Other Federal Grants	16,768	34,302	34,259	29,958	26,043	26,032	24,569
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	3,794	4,245	0	29,256	0	0	10,000
Total Revenues	213,426	232,709	266,911	243,711	204,883	205,870	217,807

Expenditures							
710100 Food Services - Salaries	54,081	51,004	66,517	55,273	54,945	50,056	53,645
710200 Food Services - Benefits	17,961	15,023	21,968	9,969	17,089	18,464	22,893
710300 Food Services - Purchased Services	1,102	1,054	699	1,203	730	751	1,104
710400 Food Services - Supplies / Materials	129,349	149,193	189,559	150,193	132,902	144,820	141,448
710500 Food Services - Capital Objects	0	0	21,282	4,091	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	202,493	216,274	300,025	220,729	205,666	214,091	219,090

Balance Sheet							
111000 Cash	16,659	23,020	6,097	23,226	27,599	14,843	15,367
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	2,441	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	1,887	0	260	1,800	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	5,726	0	14,751	7,651	8,771	6,378	7,002
218000 Payroll Withholding	0	0	886	1,873	4,369	4,027	5,210
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	10,933	23,574	-9,540	13,442	12,659	4,438	3,155

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	16,874	18,023	25,002	24,525	22,852	23,788	24,343

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.65	1.31	-0.38	0.55	0.55	0.19	0.13

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **SHELLEY JOINT**
 DISTRICT / CHARTER NUMBER: **060.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	64	41	0	53	50	244	687
416100 Meal Sales - Reimbursable	163,799	158,411	166,210	182,234	189,214	208,858	222,015
416200 Meal Sales - Non-reimbursable	12,175	10,236	9,971	9,345	9,152	10,006	13,048
416900 Other Food Sales	8,376	8,856	5,725	3,842	4,086	7,411	5,476
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	457,964	535,098	561,070	478,437	488,561	532,630	507,715
440000 Commodities and Other Federal Grants	57,928	0	0	77,723	86,701	87,400	98,162
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	21,163	20,727	20,883	21,856	22,430	22,962	24,832
Total Revenues	721,469	733,369	763,859	773,490	800,194	869,511	871,935

Expenditures							
710100 Food Services - Salaries	298,089	290,608	292,054	303,510	311,897	318,595	324,600
710200 Food Services - Benefits	114,678	125,776	139,686	146,631	146,590	152,880	164,634
710300 Food Services - Purchased Services	11,560	11,115	12,475	12,572	10,447	26,930	10,587
710400 Food Services - Supplies / Materials	299,820	329,640	319,308	317,526	327,920	356,882	368,915
710500 Food Services - Capital Objects	0	0	7,225	11,623	674	0	7,777
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	724,147	757,139	770,748	791,862	797,528	855,287	876,513

Balance Sheet							
111000 Cash	227,051	202,185	195,667	180,008	185,191	200,106	0
112000 Investments	0	0	0	0	0	0	201,618
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	16,320	20,054	20,985	20,867	20,953	20,340	16,334
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	1,032	1,269	84	125	1,231	2,972	1,901
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	51,844	54,626	57,113	59,667	61,164	39,135	62,656
218000 Payroll Withholding	0	0	0	0	0	20,366	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	190,495	166,344	159,455	141,083	143,749	157,973	153,395

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	60,346	63,095	64,229	87,985	88,614	95,032	97,390

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.16	2.64	2.48	1.60	1.62	1.66	1.58

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **SHOSHONE JOINT**
 DISTRICT / CHARTER NUMBER: **312.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	29,212	25,165	1,810	0	17,748	21,165	17,361
416200 Meal Sales - Non-reimbursable	1,350	874	0	564	515	1,742	2,214
416900 Other Food Sales	3,708	0	0	280	0	0	0
419000 Other Local Revenue	0	4,447	0	56	2,700	1,391	487
439000 Other State Revenue	0	0	0	0	0	126	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	275,380	249,158	294,213	309,663	248,244	269,612	246,379
440000 Commodities and Other Federal Grants	0	11,970	16,019	0	20,183	16,081	21,339
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	309,650	291,614	312,042	310,563	289,390	310,117	287,780

Expenditures							
710100 Food Services - Salaries	52,259	56,504	52,109	51,841	58,637	51,096	62,735
710200 Food Services - Benefits	18,600	14,040	13,026	15,651	14,726	8,655	13,053
710300 Food Services - Purchased Services	21,275	22,112	22,811	23,252	23,482	29,114	34,810
710400 Food Services - Supplies / Materials	229,244	232,308	218,214	186,321	171,969	195,575	192,898
710500 Food Services - Capital Objects	1,584	0	0	3,055	5,004	0	9,326
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	322,962	324,964	306,160	280,120	273,818	284,440	312,822

Balance Sheet							
111000 Cash	0	0	0	0	0	49,652	315
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	9,535	54,336	0	0	27,931	10,042	25,398
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	8,384	90,581	27,450	522	1,204	0	0
213000 Accounts Payable	5,831	13	5,524	193	4,547	10,997	14
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	5,827	7,599	5,001	6,737	14,060	14,900	16,944
218000 Payroll Withholding	0	0	0	80	80	80	80
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-10,507	-43,857	-37,975	-7,532	8,040	33,717	8,675

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	26,914	27,080	25,513	31,124	30,424	31,604	34,758

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.39	-1.62	-1.49	-0.24	0.26	1.07	0.25

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **SNAKE RIVER**
 DISTRICT / CHARTER NUMBER: **052.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	114,864	111,507	109,232	111,357	109,774	104,201	103,922
416200 Meal Sales - Non-reimbursable	6,332	6,662	7,261	4,791	5,574	4,830	4,455
416900 Other Food Sales	1,516	1,691	751	49	0	0	0
419000 Other Local Revenue	0	0	0	0	2,968	562	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	262,863	268,815	272,953	277,094	271,677	251,584	243,347
440000 Commodities and Other Federal Grants	43,116	40,632	43,555	52,346	54,637	49,778	50,049
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	47,343	47,944
Total Revenues	428,691	429,307	433,752	445,637	444,630	458,298	449,717

Expenditures							
710100 Food Services - Salaries	161,572	159,697	164,511	182,441	183,448	194,326	199,917
710200 Food Services - Benefits	51,834	52,811	51,367	55,856	61,146	67,962	50,112
710300 Food Services - Purchased Services	2,004	1,564	1,924	2,016	2,384	1,624	1,543
710400 Food Services - Supplies / Materials	229,644	223,918	221,518	236,258	220,906	208,771	198,145
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	445,054	437,990	439,320	476,571	467,884	472,683	449,717

Balance Sheet							
111000 Cash	85,103	81,797	74,119	48,588	21,897	6,812	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	32	3	0	0
115000 Inventories	31,395	24,828	26,934	22,041	29,435	34,680	33,230
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	915
213000 Accounts Payable	1,631	0	191	8	126	584	138
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	32,043	32,484	32,289	33,014	36,824	40,908	32,177
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	31,395	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	51,429	74,141	68,573	37,639	14,385	0	0
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	37,088	36,499	36,610	52,952	51,987	52,520	49,969

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.39	2.03	1.87	0.71	0.28	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **SODA SPRINGS JOINT**
 DISTRICT / CHARTER NUMBER: **150.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	16	9	12	25	54	104	186
416100 Meal Sales - Reimbursable	0	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	76,228	74,746	77,531	71,605	71,611	72,882	78,558
416900 Other Food Sales	158,947	0	175,293	172,037	180,265	0	-11
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	7,271	176,703	0	0	0	135,648	98,841
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	19,118
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	6,961	8,744	25,279	40,787	16,931	42,587	31,063
Total Revenues	249,423	260,202	278,115	284,454	268,861	251,221	227,755

Expenditures							
710100 Food Services - Salaries	94,196	93,741	92,799	102,873	101,282	105,899	100,842
710200 Food Services - Benefits	20,665	25,470	26,095	22,080	21,825	18,354	15,866
710300 Food Services - Purchased Services	129,936	150,732	157,332	18,489	22,565	24,289	20,170
710400 Food Services - Supplies / Materials	5,297	1,164	1,889	141,012	123,189	102,679	90,877
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	250,094	271,107	278,115	284,454	268,861	251,221	227,755

Balance Sheet							
111000 Cash	6,531	0	6,771	6,747	6,693	6,589	6,403
112000 Investments	7,696	0	7,715	7,740	7,795	7,898	8,084
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	11,179	24,423	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	9,937	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	14,501	14,486	14,486	14,487	14,488	14,487	14,487
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	10,905	0	0	0	0	0	0
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	20,841	22,592	23,176	31,606	29,873	27,913	25,306

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.52	0.00	0.00	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **SOUTH LEMHI**
 DISTRICT / CHARTER NUMBER: **292.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	4,196	4,127	4,812	4,890	4,775	6,071	6,085
416200 Meal Sales - Non-reimbursable	4,387	3,787	4,484	5,144	4,530	4,620	4,609
416900 Other Food Sales	388	291	565	967	306	293	285
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	20,800	21,483	29,890	20,849	21,645	26,776	28,137
440000 Commodities and Other Federal Grants	2,947	2,817	3,116	3,541	3,598	4,139	4,434
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	15,000	20,000	20,000	22,000	20,000	18,000	16,000
Total Revenues	47,718	52,505	62,867	57,391	54,854	59,899	59,550

Expenditures							
710100 Food Services - Salaries	22,625	20,749	20,875	23,682	22,802	23,122	23,234
710200 Food Services - Benefits	6,314	7,076	7,620	6,148	8,432	8,738	8,828
710300 Food Services - Purchased Services	1,332	825	1,484	1,205	1,082	1,282	1,281
710400 Food Services - Supplies / Materials	21,736	22,221	22,762	24,733	20,518	23,663	23,218
710500 Food Services - Capital Objects	0	0	6,964	0	0	0	20,410
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	52,007	50,871	59,705	55,768	52,834	56,805	76,971

Balance Sheet							
111000 Cash	3,405	5,164	8,468	10,179	12,589	15,722	15,889
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	15	46	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	4,364	4,489	4,631	4,704	5,063	5,148	5,246
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-959	675	3,837	5,460	7,480	10,574	10,643

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	4,334	4,239	4,975	6,196	5,870	6,312	8,552

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.22	0.16	0.77	0.88	1.27	1.68	1.24

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **ST. MARIES JOINT**
 DISTRICT / CHARTER NUMBER: **041.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	2	1	1	3	6	11	28
416100 Meal Sales - Reimbursable	72,073	65,774	69,529	71,866	73,677	73,192	70,981
416200 Meal Sales - Non-reimbursable	6,829	5,349	5,518	5,510	5,630	7,249	3,157
416900 Other Food Sales	280	0	4	-7	-18	-16	1,185
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	540	0	0	2,015	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	308,305	288,385	315,463	308,357	326,718	347,764	360,896
440000 Commodities and Other Federal Grants	30,874	35,455	39,323	40,550	50,045	41,003	45,911
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	10,643	9,890	10,272	10,112	49,622	37,376	30,516
Total Revenues	429,546	404,854	440,110	438,406	505,680	506,579	512,674

Expenditures							
710100 Food Services - Salaries	145,059	135,789	140,231	145,867	145,854	147,646	147,458
710200 Food Services - Benefits	79,898	86,082	85,209	92,638	91,033	102,307	104,332
710300 Food Services - Purchased Services	6,430	5,599	8,384	5,193	2,882	2,820	2,537
710400 Food Services - Supplies / Materials	220,172	209,825	210,775	215,546	225,856	204,652	212,373
710500 Food Services - Capital Objects	0	0	0	2,015	9,527	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	451,559	437,295	444,599	461,259	475,152	457,425	466,700

Balance Sheet							
111000 Cash	43,660	0	10,342	0	812	40,665	70,252
112000 Investments	797	798	799	802	807	818	837
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	5,303	43,798	3,570	0	1	0	2
115000 Inventories	21,344	19,697	19,708	22,314	17,746	15,540	13,682
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	112,866	137,937	114,009	121,476	94,008	74,057	53,978
213000 Accounts Payable	552	0	0	192	0	293	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	17,947	30,677	17,307	19,454	15,093	19,525	20,942
218000 Payroll Withholding	11,619	0	11,913	13,657	11,400	15,129	15,860
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	21,343	0	0	0	0	0	13,682
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	-93,223	-104,321	-108,810	-131,663	-101,135	-51,981	-19,689
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	37,630	36,441	37,050	51,251	52,795	50,825	51,856

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-2.48	-2.86	-2.94	-2.57	-1.92	-1.02	-0.38

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **SUGAR-SALEM JOINT**
 DISTRICT / CHARTER NUMBER: **322.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	192,385	197,325	199,754	212,437	224,121	233,173	237,441
416200 Meal Sales - Non-reimbursable	12,424	10,265	7,651	8,562	9,010	8,586	9,780
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	4,793	4,730	16,117	4,208	5,307	6,869	5,488
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	470,154	496,301	494,437	513,402	460,602	470,029	427,831
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	16,712	20,247	100,454	17,230	18,100	20,000	20,000
Total Revenues	696,468	728,868	818,413	755,839	717,140	738,657	700,540

Expenditures							
710100 Food Services - Salaries	245,215	264,661	241,300	231,016	238,736	242,829	247,750
710200 Food Services - Benefits	90,950	122,277	80,210	71,854	76,597	75,810	73,103
710300 Food Services - Purchased Services	7,288	12,697	5,356	15,224	6,674	8,472	15,279
710400 Food Services - Supplies / Materials	389,216	427,382	383,093	369,880	376,607	372,407	366,411
710500 Food Services - Capital Objects	33,721	38,413	17,338	6,057	11,378	1,037	5,674
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	766,390	865,430	727,297	694,031	709,992	700,555	708,217

Balance Sheet							
111000 Cash	84,023	0	42,590	93,730	118,639	153,730	147,552
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	14,617	74,356	16,399	16,759	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	104,247	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	6,081	57	5,159
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	53,194	61,225	58,989	48,681	43,602	46,615	43,012
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	45,446	-91,116	0	61,808	68,956	107,058	99,381
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	63,866	72,119	60,608	77,115	78,888	77,839	78,691

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.71	-1.26	0.00	0.80	0.87	1.38	1.26

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **SWAN VALLEY ELEMENTARY**
 DISTRICT / CHARTER NUMBER: **092.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	8,260	7,528	9,047	9,555	8,356	8,715	11,183
416200 Meal Sales - Non-reimbursable	0	985	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	125	0	2	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	13,519	14,980	14,486	19,271	17,355	16,402	17,631
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	15,255	13,282	14,834	10,029	12,521	16,958	16,958
Total Revenues	37,034	36,775	38,492	38,855	38,234	42,075	45,772

Expenditures							
710100 Food Services - Salaries	15,383	15,242	15,348	15,347	15,373	16,127	16,787
710200 Food Services - Benefits	10,785	10,381	11,264	11,296	11,769	12,122	12,567
710300 Food Services - Purchased Services	0	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	10,866	11,152	11,880	12,212	12,683	11,013	11,943
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	37,034	36,775	38,492	38,855	39,825	39,262	41,297

Balance Sheet							
111000 Cash	4,214	4,354	4,480	4,523	3,017	5,957	10,683
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	4,214	4,354	4,480	4,523	4,608	4,735	4,986
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	-1,591	1,222	5,697

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	3,086	3,065	3,208	4,317	4,425	4,362	4,589

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	-0.36	0.28	1.24

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **TAYLOR'S CROSSING PUBLIC CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **461.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	36,075	34,891	37,097	35,956	37,146	36,068	48,095
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	851	775	1,324	1,094	2,014	101	3,423
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	114,797	106,435	105,238	109,062	101,106	80,238	53,513
440000 Commodities and Other Federal Grants	0	8,598	8,464	10,796	8,346	11,401	8,783
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	8,802	0	0	0	0
Total Revenues	151,723	150,699	160,925	156,908	148,612	127,808	113,814

Expenditures							
710100 Food Services - Salaries	51,864	54,024	54,665	55,162	64,829	72,014	60,837
710200 Food Services - Benefits	8,663	10,159	10,098	10,973	11,372	6,111	6,303
710300 Food Services - Purchased Services	12,879	11,094	8,348	5,736	3,528	3,861	2,258
710400 Food Services - Supplies / Materials	73,466	69,471	71,929	74,059	64,444	62,135	47,452
710500 Food Services - Capital Objects	2,753	2,435	461	697	0	765	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	2,000	2,246	9,482	5,585	5,680	0	0
Total Expenditures	151,625	149,429	154,983	152,212	149,853	144,886	116,850

Balance Sheet							
111000 Cash	17,451	16,967	24,663	31,743	30,064	14,000	12,153
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	1,754	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	936	1,070
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	2,384	1,946	2,024	3,079
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	17,451	18,721	24,663	29,359	28,118	11,040	8,004

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	12,635	12,452	12,915	16,912	16,650	16,098	12,983

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.38	1.50	1.91	1.74	1.69	0.69	0.62

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **TETON COUNTY**
 DISTRICT / CHARTER NUMBER: **401.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	146,135	156,474	123,498	34,036	64,879	102,622	85,956
416200 Meal Sales - Non-reimbursable	7,527	9,321	1,743	407	548	0	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	7,890	6,206	59,737	155,350	120,733	111,549	119,544
439000 Other State Revenue	0	0	0	1,910	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	470,476	506,401	479,285	520,564	457,299	489,082	462,583
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	13,114	12,786	13,536	15,869	15,951	0
Total Revenues	632,028	691,516	677,049	725,803	659,328	719,204	668,083

Expenditures							
710100 Food Services - Salaries	221,744	206,248	202,720	209,493	235,945	239,832	241,175
710200 Food Services - Benefits	63,325	59,861	57,569	63,940	85,140	76,425	59,878
710300 Food Services - Purchased Services	3,821	4,531	1,284	6,225	10,735	9,193	10,756
710400 Food Services - Supplies / Materials	382,805	402,260	367,094	378,050	341,692	366,665	369,889
710500 Food Services - Capital Objects	687	1,176	0	7,499	26,682	32,645	4,790
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	672,382	674,076	628,667	665,207	700,194	724,760	686,488

Balance Sheet							
111000 Cash	79,513	92,414	138,781	196,822	108,194	159,347	138,813
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	1,993	0	0	6,354	61,944	2,628	3,474
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	1,222	0	0	325	0	379	779
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	35,332	31,366	31,871	33,751	38,754	36,967	35,691
218000 Payroll Withholding	13,044	11,700	9,180	10,774	13,924	12,725	12,318
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	31,908	49,348	97,730	158,326	117,460	111,904	93,499

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	56,032	56,173	52,389	73,912	77,799	80,529	76,276

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.57	0.88	1.87	2.14	1.51	1.39	1.23

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **THOMAS JEFFERSON CHARTER**
 DISTRICT / CHARTER NUMBER: **559.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	3	2	1	2	2	2	0
416100 Meal Sales - Reimbursable	40,568	39,730	44,325	45,529	40,980	44,596	47,965
416200 Meal Sales - Non-reimbursable	315	1,255	1,351	2,046	2,811	2,255	1,934
416900 Other Food Sales	12,453	7,409	5,622	6,570	5,785	5,003	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	77,109	82,650	75,942	83,780	83,198	77,742	84,234
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	24,643	22,335	22,249	5,912	9,733	13,759	7,501
Total Revenues	155,091	153,381	149,490	143,839	142,509	143,357	141,634

Expenditures							
710100 Food Services - Salaries	46,400	45,504	44,234	40,863	43,144	46,761	46,852
710200 Food Services - Benefits	19,777	10,817	11,400	11,716	10,358	12,537	12,782
710300 Food Services - Purchased Services	1,079	1,051	1,312	1,045	1,499	1,387	1,709
710400 Food Services - Supplies / Materials	87,389	95,658	92,103	89,992	87,508	82,672	86,614
710500 Food Services - Capital Objects	446	351	441	223	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	155,091	153,381	149,490	143,839	142,509	143,357	147,957

Balance Sheet							
111000 Cash	6,597	0	4,442	4,204	0	0	0
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	10,406	0	0	280	0	0
115000 Inventories	3,127	4,583	3,508	3,581	3,872	5,266	5,251
116000 Other Current Assets	0	0	0	0	0	0	85
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	7,347	0	0	2,742	3,318	1,715
213000 Accounts Payable	1,397	1,364	1,577	1,358	112	1,948	3,621
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	8,327	6,278	6,373	6,427	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	1,298	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0						
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	12,924	12,782	12,458	15,982	15,834	15,929	16,440

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **TROY**
 DISTRICT / CHARTER NUMBER: **287.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	26,674	27,339	26,942	26,690	27,256	38,235	42,164
416200 Meal Sales - Non-reimbursable	2,438	1,637	924	576	919	4,637	5,802
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	276	0	71	0	0	3,233
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	76,088	65,901	55,932	44,695	37,052	41,562	49,296
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	8,358	7,856	17,467	25,332	37,063	44,511	43,126
Total Revenues	113,558	103,009	101,265	97,364	102,290	128,945	143,621

Expenditures							
710100 Food Services - Salaries	52,582	42,301	39,973	38,383	40,551	49,245	51,445
710200 Food Services - Benefits	17,164	12,270	12,288	13,740	13,818	15,861	16,967
710300 Food Services - Purchased Services	409	1,461	2,877	3,335	4,223	3,348	17,374
710400 Food Services - Supplies / Materials	50,472	46,977	46,127	41,021	43,206	58,498	55,306
710500 Food Services - Capital Objects	21	0	0	885	492	1,993	2,529
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	120,648	103,009	101,265	97,364	102,290	128,945	143,621

Balance Sheet							
111000 Cash	12,534	0	7,451	6,793	9,147	10,258	12,927
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	7	473	70	1,978	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	7,542	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	203
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	12,541	8,015	3,761	4,245	4,906	4,994	6,924
218000 Payroll Withholding	0	0	3,760	4,526	4,241	5,264	5,800
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0						
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	10,054	8,584	8,439	10,818	11,366	14,327	15,958

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **TWIN FALLS**
 DISTRICT / CHARTER NUMBER: **411.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	49	23	18	26	19	333	53
416100 Meal Sales - Reimbursable	712,562	793,236	710,860	702,975	605,495	643,242	650,086
416200 Meal Sales - Non-reimbursable	60,560	64,747	39,868	32,660	31,361	32,563	30,590
416900 Other Food Sales	21,436	15,435	13,230	23,051	22,132	19,862	20,542
419000 Other Local Revenue	0	39	198	146	16,041	29	0
439000 Other State Revenue	0	0	0	0	0	9,501	1,007
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	3,125,710	3,423,478	3,506,108	3,617,842	3,505,618	3,810,891	3,588,941
440000 Commodities and Other Federal Grants	0	0	0	971	1,050	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	18,987	0	149	124,445	0	0
Total Revenues	3,920,317	4,315,945	4,270,282	4,377,820	4,306,161	4,516,421	4,291,219

Expenditures							
710100 Food Services - Salaries	1,088,634	1,144,988	1,072,647	1,110,868	1,218,395	1,317,483	1,348,511
710200 Food Services - Benefits	279,348	314,233	330,969	351,426	407,580	435,696	440,330
710300 Food Services - Purchased Services	70,014	98,482	111,918	99,002	112,821	97,336	101,420
710400 Food Services - Supplies / Materials	2,640,016	2,764,006	2,676,268	2,794,348	2,632,413	2,670,190	2,364,809
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	11,852	0	0
661000 Buildings - Care Program	10,137	11,384	11,335	11,430	0	10,494	9,504
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	990	0	0	0
Total Expenditures	4,088,149	4,333,093	4,203,137	4,368,064	4,383,061	4,531,199	4,264,574

Balance Sheet							
111000 Cash	213,170	144,384	202,786	336,086	116,386	107,818	117,464
112000 Investments	14,695	703	703	706	711	721	739
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	131,956	204,876	164,535	64,919	219,489	204,050	128,422
115000 Inventories	0	0	0	0	0	0	82,708
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	137,112	129,597	90,301	92,103	61,203	66,438	40,845
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	124,097	123,721	111,253	125,743	145,244	148,155	150,725
218000 Payroll Withholding	46,505	46,977	51,170	52,968	67,433	61,971	64,069
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	34,959	49,668	48,155	53,997	62,706	50,803	61,827
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	17,148	0	67,145	76,900	0	-14,778	11,867
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	340,679	361,091	350,261	485,340	487,007	503,467	473,842

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.05	0.00	0.19	0.16	0.00	-0.03	0.03

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **VALLEY**
 DISTRICT / CHARTER NUMBER: **262.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	147	74	125	239	514	845	1,771
416100 Meal Sales - Reimbursable	40,880	45,914	39,039	45,555	42,039	43,943	47,173
416200 Meal Sales - Non-reimbursable	7,801	8,782	7,503	8,216	7,404	8,828	8,959
416900 Other Food Sales	1,390	2,004	1,380	1,496	972	1,422	411
419000 Other Local Revenue	714	905	761	178	965	1,649	2,896
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	244,681	270,348	220,704	218,022	228,749	234,240	238,184
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	295,613	328,027	269,512	273,706	280,643	290,927	299,394

Expenditures							
710100 Food Services - Salaries	70,540	76,742	73,129	78,342	72,841	73,964	74,289
710200 Food Services - Benefits	30,713	28,360	27,485	11,594	26,251	30,504	31,661
710300 Food Services - Purchased Services	0	0	0	0	0	136	0
710400 Food Services - Supplies / Materials	182,873	216,453	178,588	171,084	184,448	185,790	198,517
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	284,126	321,555	279,202	261,020	283,540	290,394	304,467

Balance Sheet							
111000 Cash	72,490	77,224	67,418	77,319	77,018	77,911	71,882
112000 Investments	73,135	73,206	73,328	73,564	74,074	75,060	76,830
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	9,389
217000 Salaries / Benefits Payable	13,736	12,068	12,073	9,524	12,630	13,976	5,401
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	131,889	138,362	128,673	141,359	138,462	138,995	133,922

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	23,677	26,796	23,267	29,002	31,504	32,266	33,830

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.57	5.16	5.53	4.87	4.40	4.31	3.96

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **VALLIVUE**
 DISTRICT / CHARTER NUMBER: **139.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	-1,236	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	421,464	480,527	499,790	530,398	617,371	701,456	842,161
416200 Meal Sales - Non-reimbursable	43,499	39,179	35,628	39,860	35,185	31,765	31,687
416900 Other Food Sales	112,154	116,664	113,865	112,493	101,421	188,260	148,554
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	2,864,999	3,000,628	2,943,116	3,280,320	3,225,366	3,255,272	3,027,037
440000 Commodities and Other Federal Grants	322,118	195,731	199,772	202,800	268,291	274,969	303,525
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	3,762,998	3,832,729	3,792,171	4,165,871	4,247,634	4,451,722	4,352,964

Expenditures							
710100 Food Services - Salaries	1,244,773	1,325,462	1,341,266	1,373,436	1,520,067	1,555,510	1,555,570
710200 Food Services - Benefits	515,533	554,000	580,759	595,534	651,888	655,917	667,316
710300 Food Services - Purchased Services	45,272	57,795	49,986	46,582	65,376	57,989	51,156
710400 Food Services - Supplies / Materials	1,980,040	2,027,095	1,914,630	1,923,435	1,943,269	2,035,030	1,883,627
710500 Food Services - Capital Objects	25,895	30,775	15,673	6,119	23,208	26,192	28,734
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	3,811,513	3,995,127	3,902,314	3,945,106	4,203,808	4,330,638	4,186,403

Balance Sheet							
111000 Cash	12,160	7,430	10,658	8,309	359,131	38,682	3,076
112000 Investments	756,251	250,477	489,843	725,953	409,103	877,245	1,045,395
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	364,804	40,302	47,096	47,484	45,760	53,796
115000 Inventories	79,833	86,848	77,314	75,839	106,843	88,422	116,264
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	268,899	292,611	311,312	329,627	351,166	312,004	312,692
218000 Payroll Withholding	0	0	0	0	0	45,626	46,799
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	579,345	416,948	306,805	527,570	571,395	692,479	859,040

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	317,626	332,927	325,193	438,345	467,090	481,182	465,156

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.82	1.25	0.94	1.20	1.22	1.44	1.85

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **VICTORY CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **451.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	38,963	37,040	38,681	42,804	41,424	45,334	48,089
416200 Meal Sales - Non-reimbursable	1,085	379	284	219	141	144	504
416900 Other Food Sales	12,389	10,219	5,359	6,639	9,776	7,401	6,448
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	58,136	61,203	56,802	67,858	65,816	58,181	55,710
440000 Commodities and Other Federal Grants	13,172	8,966	8,165	11,653	8,510	9,208	13,171
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	11,701	0	0	0	0	0
Total Revenues	123,745	129,508	109,291	129,173	125,667	120,268	123,922

Expenditures							
710100 Food Services - Salaries	42,559	40,889	35,501	36,000	36,000	38,000	40,000
710200 Food Services - Benefits	13,771	19,185	19,480	5,447	4,715	4,965	5,235
710300 Food Services - Purchased Services	3,550	10,158	7,842	7,665	9,359	8,150	8,725
710400 Food Services - Supplies / Materials	53,357	58,631	51,548	68,248	64,695	56,636	61,051
710500 Food Services - Capital Objects	509	645	492	40	100	57	4,321
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	9,999	0	450	0	0	0	0
Total Expenditures	123,745	129,508	115,313	117,400	114,869	107,808	119,332

Balance Sheet							
111000 Cash	1,359	0	0	9,012	19,789	31,846	36,772
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	3,137	3,200	132	153	743	616
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	603	9,222	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	1,359	2,534	0	3,393	3,393	3,580	3,789
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0	0	-6,022	5,751	16,549	29,009	33,599
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	10,312	10,792	9,609	13,044	12,763	11,979	13,259

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	-0.63	0.44	1.30	2.42	2.53

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **VISIONS CHARTER**
 DISTRICT / CHARTER NUMBER: **463.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	20,019	15,437	18,366	13,895	30,796	51,886	54,295
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0	-230
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	72,321	94,007	81,406	86,152	156,066	164,246	157,145
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	92,340	109,444	99,772	100,047	186,862	216,132	211,210

Expenditures							
710100 Food Services - Salaries	0	0	0	0	22,100	21,792	40,034
710200 Food Services - Benefits	0	0	0	0	8,123	10,119	20,766
710300 Food Services - Purchased Services	94,223	113,450	97,045	99,615	59,192	2,311	3,548
710400 Food Services - Supplies / Materials	0	123	0	0	77,376	155,605	154,108
710500 Food Services - Capital Objects	449	0	0	0	0	4,819	141
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	94,672	113,573	97,045	99,615	166,791	194,646	218,597

Balance Sheet							
111000 Cash	1,759	0	357	789	27,423	47,058	39,895
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	2,370	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	6,563	2,120	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	2,592	4,936
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,759	-2,370	357	789	20,860	42,346	34,959

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	7,889	9,464	8,087	11,068	18,532	21,627	24,289

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.22	-0.25	0.04	0.07	1.13	1.96	1.44

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WALLACE**
 DISTRICT / CHARTER NUMBER: **393.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	45,243	46,118	47,709	37,045	30,725	28,661	28,045
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	3,193	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	125,978	143,212	133,840	136,895	130,013	122,878	136,447
440000 Commodities and Other Federal Grants	14,550	18,505	19,601	20,332	20,104	23,508	22,327
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	30,432	14,010	25,370	27,904	98,806	40,641	34,758
Total Revenues	216,203	221,845	226,520	225,369	279,648	215,688	221,577

Expenditures							
710100 Food Services - Salaries	58,380	70,178	69,150	69,465	64,831	62,250	64,021
710200 Food Services - Benefits	23,216	23,663	23,709	23,919	31,585	35,228	42,380
710300 Food Services - Purchased Services	135	173	124	51	165	194	157
710400 Food Services - Supplies / Materials	117,358	127,831	133,537	131,538	113,463	118,016	117,602
710500 Food Services - Capital Objects	0	0	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	199,089	221,845	226,520	224,973	210,044	215,688	224,160

Balance Sheet							
111000 Cash	8,737	7,650	11,497	11,557	83,538	82,025	68,587
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	3,681	0	396	0	2,583	14,074
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	875
213000 Accounts Payable	0	0	0	0	397	30	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	8,737	11,331	11,497	11,557	13,141	14,578	14,369
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0	0	0	396	70,000	70,000	67,417
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	16,591	18,487	18,877	24,997	23,338	23,965	24,907

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.02	3.00	2.92	2.71

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WEISER**
 DISTRICT / CHARTER NUMBER: **431.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	19	17	19	22	27	156	183
416100 Meal Sales - Reimbursable	99,492	94,701	120,369	91,548	87,689	115,614	111,188
416200 Meal Sales - Non-reimbursable	9,937	10,713	9,361	9,056	9,903	13,708	10,957
416900 Other Food Sales	16,268	9,839	4,240	4,750	9,881	10,688	13,108
419000 Other Local Revenue	951	5,478	9,511	4,787	67	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	638,509	618,807	571,524	550,955	517,034	485,197	517,403
440000 Commodities and Other Federal Grants	63,736	54,833	59,250	44,402	52,423	46,023	71,810
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	828,912	794,388	774,274	705,520	677,024	671,386	724,649

Expenditures							
710100 Food Services - Salaries	251,569	259,784	236,851	209,046	210,278	201,714	205,430
710200 Food Services - Benefits	119,057	124,411	127,958	113,796	112,303	121,029	115,552
710300 Food Services - Purchased Services	21,879	12,444	12,239	6,652	7,141	5,902	10,101
710400 Food Services - Supplies / Materials	496,497	449,347	401,108	328,040	316,782	293,421	342,363
710500 Food Services - Capital Objects	4,315	471	7,632	0	0	0	24,303
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	893,317	846,457	785,788	657,534	646,504	622,066	697,749

Balance Sheet							
111000 Cash	19,794	18,643	0	30,745	60,368	113,944	143,224
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	218	0	0	0	0	0	0
115000 Inventories	80,920	81,722	52,506	47,052	47,052	43,439	40,736
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	49,523	16,147	0	0	0	0
213000 Accounts Payable	33	14	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	60,528	62,526	59,575	53,023	52,126	52,769	52,446
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	-4	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	40,371	-11,698	-23,212	24,774	55,294	104,614	131,514

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	74,443	70,538	65,482	73,059	71,834	69,118	77,528

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.54	-0.17	-0.35	0.34	0.77	1.51	1.70

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WENDELL**
 DISTRICT / CHARTER NUMBER: **232.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	66	39	47	42	35	32	36
416100 Meal Sales - Reimbursable	52,610	46,665	0	0	0	0	42,922
416200 Meal Sales - Non-reimbursable	0	0	35,979	7,697	7,457	8,540	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	5,502	593	180	11,300	498	475	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	419,221	389,754	460,665	429,357	424,511	437,621	351,820
440000 Commodities and Other Federal Grants	23,054	19,629	21,056	19,020	0	18,850	30,684
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	500,453	456,680	517,927	467,416	432,501	465,518	425,462

Expenditures							
710100 Food Services - Salaries	153,217	128,084	113,512	109,096	122,197	121,802	118,094
710200 Food Services - Benefits	80,251	62,839	49,165	38,298	38,335	34,697	25,623
710300 Food Services - Purchased Services	2,241	5,403	538	872	2,920	9,898	4,625
710400 Food Services - Supplies / Materials	293,328	275,753	313,883	321,582	298,576	311,766	261,592
710500 Food Services - Capital Objects	3,399	0	0	6,368	0	5,814	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	532,436	472,079	477,098	476,216	462,028	483,977	409,934

Balance Sheet							
111000 Cash	14,347	5,168	22,923	33,211	28,218	9,641	21,191
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	4,508	2,249	6,322	7,571	6,322	6,322	6,322
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	89,345	94,794	95,899	113,836	124,701	123,690	127,615
213000 Accounts Payable	3,495	3,495	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	34,419	32,932	16,321	18,238	30,658	31,567	23,639
218000 Payroll Withholding	0	0	0	0	0	-16	9
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	-108,404	-123,804	-82,975	-91,292	-120,819	-139,278	-123,750
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	44,370	39,340	39,758	52,913	51,336	53,775	45,548

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-2.44	-3.15	-2.09	-1.73	-2.35	-2.59	-2.72

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WEST ADA**
 DISTRICT / CHARTER NUMBER: **002.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	2,327	2,166	4,831	4,443	13,983	29,803	57,578
416100 Meal Sales - Reimbursable	3,771,847	3,710,282	3,710,148	3,933,180	4,154,615	4,529,519	4,746,531
416200 Meal Sales - Non-reimbursable	141,429	117,181	101,260	93,739	87,087	78,091	66,158
416900 Other Food Sales	28,128	11,388	33,072	34,122	19,281	9,976	14,362
419000 Other Local Revenue	0	0	0	614	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	5,815,965	5,878,227	5,602,961	5,707,852	5,596,284	5,597,986	5,743,390
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	9,759,696	9,719,244	9,452,272	9,773,950	9,871,250	10,245,375	10,628,019

Expenditures							
710100 Food Services - Salaries	2,709,639	2,751,319	2,975,050	3,218,173	3,424,916	3,527,979	3,573,514
710200 Food Services - Benefits	1,276,346	1,235,140	1,384,622	1,226,418	1,313,535	1,258,756	1,346,056
710300 Food Services - Purchased Services	327,622	389,070	419,892	396,222	386,959	363,997	432,373
710400 Food Services - Supplies / Materials	4,691,206	4,577,267	4,257,565	4,693,421	4,781,709	4,648,910	5,070,524
710500 Food Services - Capital Objects	8,509	62,185	80,622	136,398	91,771	34,942	23,016
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	29,357	72,204	151,239	161,423	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	147,212	171,035	141,279	138,206	164,295	152,630	138,948
Total Expenditures	9,160,534	9,186,016	9,288,387	9,881,042	10,314,424	10,148,637	10,584,431

Balance Sheet							
111000 Cash	0	29,732	84,432	675,378	86,743	45,065	43,246
112000 Investments	1,734,678	1,575,547	3,128,573	2,524,320	2,826,098	2,903,933	3,335,848
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	663,136	755,725	147,449	162,190	129,836	125,946	128,347
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	35,255	36,441	563	0	381	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	574,458	0	740,878	828,440	918,361	859,123	1,155,962
213000 Accounts Payable	32,447	45,024	16,019	1,991	56,743	55,195	90,291
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	248,267	248,404	266,109	292,775	299,401	311,218	325,040
218000 Payroll Withholding	304,503	297,395	367,504	375,267	348,312	332,429	375,581
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,273,394	1,806,622	1,970,507	1,863,415	1,420,241	1,516,979	1,560,567

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	763,378	765,501	774,032	1,097,894	1,146,047	1,127,626	1,176,048

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.67	2.36	2.55	1.70	1.24	1.35	1.33

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WEST BONNER COUNTY**
 DISTRICT / CHARTER NUMBER: **083.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	43,964	35,925	32,299	34,830	40,421	36,700	40,102
416200 Meal Sales - Non-reimbursable	16,642	12,467	7,541	7,046	4,602	8,158	4,048
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	12,320	11,538	10,091	11,044	5,368	3,967	5,381
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	433,150	465,423	434,715	485,263	463,102	432,468	354,498
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	14,744	32,304	73,073	45,981	28,262	42,143	118,968
Total Revenues	520,820	557,657	557,719	584,164	541,755	523,436	522,997

Expenditures							
710100 Food Services - Salaries	182,932	185,393	190,100	184,087	178,620	184,148	198,582
710200 Food Services - Benefits	70,540	79,919	80,666	71,812	71,743	73,077	77,785
710300 Food Services - Purchased Services	16,663	10,443	18,867	11,541	9,299	10,492	10,836
710400 Food Services - Supplies / Materials	273,773	281,902	253,063	309,374	282,093	255,719	235,794
710500 Food Services - Capital Objects	0	0	8,651	7,350	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	543,908	557,657	551,347	584,164	541,755	523,436	522,997

Balance Sheet							
111000 Cash	12,329	0	18,762	21,765	9,471	10,681	0
112000 Investments	0	0	0	0	0	0	16,117
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	4,217	65,655	6,372	2,498	17,676	14,086	7,741
115000 Inventories	24,898	20,845	19,325	19,451	16,207	17,975	19,344
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	47,956	0	0	0	0	0
213000 Accounts Payable	577	110	298	985	65	0	513
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	40,867	38,434	37,789	36,357	36,917	36,370	36,317
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	19,325	19,451	16,207	17,975	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	-12,953	-13,079	-9,835	-11,603	6,372

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	45,326	46,471	45,946	64,907	60,195	58,160	58,111

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	-0.28	-0.20	-0.16	-0.20	0.11

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WEST JEFFERSON**
 DISTRICT / CHARTER NUMBER: **253.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	35,712	39,910	35,084	39,737	31,412	27,843	30,590
416200 Meal Sales - Non-reimbursable	193	230	168	107	-7	164	0
416900 Other Food Sales	2,045	1,035	1,107	1,508	2,305	2,669	2,223
419000 Other Local Revenue	1,609	852	1,673	6,052	860	6,442	2,968
439000 Other State Revenue	750	125	0	100	0	163	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	212,349	175,666	200,819	201,472	185,049	216,963	230,747
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	5,100
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	5,341	5,614	5,614	5,926	6,087	6,492	6,524
Total Revenues	257,999	223,432	244,465	254,902	225,706	260,736	278,152

Expenditures							
710100 Food Services - Salaries	73,948	76,912	76,638	82,170	85,926	88,422	88,986
710200 Food Services - Benefits	33,998	38,383	42,087	38,810	40,128	40,234	45,524
710300 Food Services - Purchased Services	1,506	1,518	1,825	2,544	1,669	3,084	5,206
710400 Food Services - Supplies / Materials	144,669	142,066	122,208	141,293	110,243	128,691	120,293
710500 Food Services - Capital Objects	10,380	4,161	2,159	885	512	343	5,853
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	264,501	263,040	244,917	265,702	238,478	260,774	265,862

Balance Sheet							
111000 Cash	81,037	44,438	28,691	18,578	30,144	29,768	43,148
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	7,584	5,103	19,001	22,102	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	197	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	13,269	13,994	12,597	16,385	18,621	18,283	19,373
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	75,155	35,547	35,095	24,295	11,523	11,485	23,775

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	22,042	21,920	20,410	29,522	26,498	28,975	29,540

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.41	1.62	1.72	0.82	0.43	0.40	0.80

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: WEST SIDE JOINT
 DISTRICT / CHARTER NUMBER: 202.0

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	149	70	73	117	148	194	339
416100 Meal Sales - Reimbursable	67,808	58,353	62,031	69,476	67,489	65,974	91,027
416200 Meal Sales - Non-reimbursable	0	5,074	5,074	0	-99	171	0
416900 Other Food Sales	0	0	-38	0	0	0	0
419000 Other Local Revenue	0	0	-610	-532	-381	-171	0
439000 Other State Revenue	0	0	0	0	0	180	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	247,315	221,295	240,981	246,859	242,643	238,021	228,116
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	315,272	284,792	307,511	315,920	309,800	304,369	319,482

Expenditures							
710100 Food Services - Salaries	86,325	88,493	89,685	89,968	95,411	104,167	110,787
710200 Food Services - Benefits	16,307	16,325	16,764	18,043	18,751	20,021	18,195
710300 Food Services - Purchased Services	25,166	1,424	24,996	14,922	10,226	12,621	11,499
710400 Food Services - Supplies / Materials	174,350	172,094	167,988	163,355	155,683	154,511	164,552
710500 Food Services - Capital Objects	19,619	370	0	27,487	1,419	22,229	3,257
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	321,767	278,706	299,433	313,775	281,490	313,549	308,290

Balance Sheet							
111000 Cash	164,079	165,095	173,612	176,275	205,081	198,004	205,961
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	5,204	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	10,103	10,237	10,676	11,194	11,690	13,793	10,558
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	148,772	154,858	162,936	165,081	193,391	184,211	195,403

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	26,814	23,226	24,953	34,864	31,277	34,839	34,254

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.55	6.67	6.53	4.73	6.18	5.29	5.70

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WHITE PINE CHARTER**
 DISTRICT / CHARTER NUMBER: **464.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	33,533	32,461	31,954	30,556	39,508	46,671
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0	76,800
440000 Commodities and Other Federal Grants	0	0	0	0	0	84,576	15,240
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	25,106	0	0	0	2,704	3,324
Total Revenues	0	58,639	32,461	31,954	30,556	126,788	142,035

Expenditures							
710100 Food Services - Salaries	0	13,366	11,418	6,114	0	36,101	43,840
710200 Food Services - Benefits	0	712	0	89	0	122	5,838
710300 Food Services - Purchased Services	0	43,210	20,198	24,517	30,303	2,243	2,327
710400 Food Services - Supplies / Materials	0	1,315	443	627	253	64,585	56,013
710500 Food Services - Capital Objects	0	36	402	607	0	46,651	8,023
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0	0
Total Expenditures	0	58,639	32,461	31,954	30,556	149,702	116,041

Balance Sheet							
111000 Cash	0	0	0	0	0	11,697	33,973
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	34,599	25,949
213000 Accounts Payable	0	0	0	0	0	12	4,945
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0	0	0	0	0	-22,914	3,079
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	0	4,887	2,705	3,550	3,395	16,634	12,893

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	N/A	0.00	0.00	0.00	0.00	-1.38	0.24

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WHITEPINE JOINT**
 DISTRICT / CHARTER NUMBER: **288.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	21,215	17,373	18,208	19,946	22,480	24,091	26,080
416200 Meal Sales - Non-reimbursable	4,583	4,458	7,061	7,610	6,929	7,403	6,762
416900 Other Food Sales	243	287	0	0	0	0	0
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	64,457	56,126	55,477	66,794	68,889	81,594	89,761
440000 Commodities and Other Federal Grants	0	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	32,908	47,405	36,058	14,033	19,838	16,460	19,310
Total Revenues	123,406	125,649	116,804	108,383	118,136	129,548	141,913

Expenditures							
710100 Food Services - Salaries	45,003	47,206	44,805	36,711	43,822	49,991	48,323
710200 Food Services - Benefits	25,153	28,787	23,308	15,870	17,285	18,811	25,579
710300 Food Services - Purchased Services	390	367	633	504	380	380	375
710400 Food Services - Supplies / Materials	51,041	47,037	46,559	54,371	55,745	59,439	65,956
710500 Food Services - Capital Objects	0	224	0	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	1,819	2,028	1,499	927	904	927	1,680
Total Expenditures	123,406	125,649	116,804	108,383	118,136	129,548	141,913

Balance Sheet							
111000 Cash	5,697	92	5,999	3,813	4,879	5,999	5,930
112000 Investments	0	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0	0
114000 Other Receivables	0	5,990	6	607	0	0	0
115000 Inventories	0	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	75	0	0	0
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	5,697	6,082	6,005	4,345	4,879	5,999	5,930
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	0						
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	10,284	10,471	9,734	12,043	13,126	14,394	15,768

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WILDER**
 DISTRICT / CHARTER NUMBER: **133.0**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	FY2019
Revenues							
411100 Taxes - General M&O	0	0	0	0	0	0	0
415000 Earnings on Investments	9	0	0	0	0	976	4,615
416100 Meal Sales - Reimbursable	72	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	1,906	2,038	1,216	932	868	976	974
416900 Other Food Sales	2,541	380	0	126	131	132	340
419000 Other Local Revenue	0	0	0	0	0	0	0
439000 Other State Revenue	281	2,399	0	6,742	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0	0
445500 Federal Reimbursement	233,841	287,622	284,202	265,393	273,918	298,916	317,367
440000 Commodities and Other Federal Grants	23,590	10,342	43,049	46,833	56,124	49,549	58,739
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0	0
Total Revenues	262,240	302,781	328,467	320,026	331,041	350,549	382,035

Expenditures							
710100 Food Services - Salaries	89,524	56,459	66,525	63,486	73,955	85,038	86,344
710200 Food Services - Benefits	33,819	30,156	31,250	32,500	37,412	48,591	40,021
710300 Food Services - Purchased Services	4,485	11,325	14,607	16,280	1,850	788	662
710400 Food Services - Supplies / Materials	142,315	166,055	144,183	138,642	124,871	136,496	158,557
710500 Food Services - Capital Objects	0	0	14,471	12,353	7,232	8,800	7,468
710600 Food Services - Debt Retirement	0	0	0	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0	0	0	0
500000 Instruction	0	0	0	0	0	0	0
651000 Business Operation Program	0	0	0	0	0	0	0
661000 Buildings - Care Program	0	0	0	0	0	0	0
664000 Maintenance	0	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	6,231	38,900	34,901
Total Expenditures	270,143	263,995	271,036	263,261	251,551	318,613	327,953

Balance Sheet							
111000 Cash	25	65	73,395	139,222	205,797	42,579	85,524
112000 Investments	0	0	0	0	0	0	195,180
113000 Taxes Receivable	0	0	0	0	0	190,682	0
114000 Other Receivables	2	38,516	4,517	0	8,162	10,803	19,606
115000 Inventories	12,373	12,373	11,005	7,319	13,297	15,188	11,003
116000 Other Current Assets	0	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0	0
211000 Interfund Payable	25,566	24,737	0	0	0	0	0
213000 Accounts Payable	1,269	0	811	4,024	1,816	0	10
214000 Contracts Payable	0	0	0	0	0	0	0
217000 Salaries / Benefits Payable	10,781	12,647	17,105	14,751	18,184	20,060	18,029
218000 Payroll Withholding	0	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0	0
Unreserved Funds / Operating Balance	-25,216	13,570	71,001	127,766	207,256	239,192	293,274
(320100 plus 320200)							

Average Monthly Expenditures *							
(Total expenditures above divided by 9* operating months)	22,512	22,000	22,586	29,251	27,950	35,401	36,439

Months of Operating Funds Available							
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.12	0.62	3.14	4.37	7.42	6.76	8.05

* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

STATEWIDE

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY2019
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	12,933	19,531	32,135	63,147	113,182	209,034
416100 Meal Sales - Reimbursable	20,748,451	20,228,518	20,304,212	21,020,934	22,510,368	24,061,611
416200 Meal Sales - Non-reimbursable	2,147,355	2,070,024	1,878,664	1,789,508	2,037,268	2,206,268
416900 Other Food Sales	944,920	1,213,850	1,086,171	1,012,406	792,814	880,992
419000 Other Local Revenue	268,112	592,021	855,806	778,629	756,831	778,018
439000 Other State Revenue	3,852	10,936	10,967	8,678	31,465	22,572
443000 Cash-in-lieu of Commodities	128,448	129,709	88,124	184,230	149,325	154,384
445500 Federal Reimbursement	74,227,684	75,395,133	79,322,468	76,861,600	77,699,188	74,466,867
440000 Commodities and Other Federal Grants	3,806,366	4,188,509	4,408,532	5,053,077	5,156,807	5,742,966
453000 Sale / Compensation from Sale of Fixed Assets	2,139	14	221	0	0	1,319
460000 Transfers In	2,402,596	2,662,410	2,416,962	2,563,794	2,507,791	2,814,936
Total Revenues	104,692,856	106,510,655	110,404,262	109,336,003	111,755,039	111,338,967

Expenditures

710100 Food Services - Salaries	31,393,899	31,646,295	32,615,714	33,932,421	35,299,429	35,862,556
710200 Food Services - Benefits	13,260,708	13,684,146	13,996,571	14,700,441	14,891,867	15,311,263
710300 Food Services - Purchased Services	5,400,313	5,185,079	5,378,280	5,278,821	5,323,559	5,450,395
710400 Food Services - Supplies / Materials	53,917,678	53,332,236	54,634,966	53,261,529	52,743,637	53,569,431
710500 Food Services - Capital Objects	1,284,100	1,257,525	1,128,075	1,203,510	1,457,608	1,561,842
710600 Food Services - Debt Retirement	715	1,136	741	803	1,225	1,580
710700 Food Service - Insurance / Judgments	26,649	19,646	18,063	18,929	19,929	19,634
500000 Instruction	0	392	0	0	0	125
651000 Business Operation Program	0	0	4,661	13,101	41	0
661000 Buildings - Care Program	11,384	11,335	11,430	4	10,494	9,504
664000 Maintenance	91	0	125	0	73,543	10,734
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	19	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Assets Program	12,265	42,793	112,283	159,274	198,584	170,426
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	757,649	729,124	745,419	796,550	826,731	730,988
Total Expenditures	106,065,470	105,909,707	108,646,328	109,365,383	110,846,647	112,698,478

Balance Sheet

111000 Cash	8,088,711	10,739,682	14,187,706	16,412,253	16,044,834	13,691,747
112000 Investments	6,953,212	10,024,343	8,520,087	8,305,852	8,748,497	10,584,377
113000 Taxes Receivable	0	0	0	0	196,305	0
114000 Other Receivables	8,807,014	2,215,486	3,075,685	1,940,521	2,401,341	2,178,001
115000 Inventories	2,079,433	2,249,796	2,021,513	2,200,566	2,084,985	2,253,572
116000 Other Current Assets	95,348	2,896	461	381	0	4,799
123000 Equipment	0	192,258	175,850	166,906	157,399	169,076
211000 Interfund Payable	2,605,184	1,637,960	2,088,907	2,944,297	2,352,602	2,571,727
213000 Accounts Payable	924,630	650,678	676,842	752,979	750,384	758,154
214000 Contracts Payable	60,780	2,877	103,980	50,038	3,265	70,136
217000 Salaries / Benefits Payable	4,420,202	4,398,488	4,594,990	4,843,411	5,192,090	5,025,225
218000 Payroll Withholding	816,052	874,000	905,513	866,439	871,772	950,574
221000 Deferred Revenue	130,397	14,979	0	0	0	0
200000 Other Current/Non-Current Liabilities	49,718	48,151	53,997	64,016	90,745	32,256
310000 Reserved for Inventories/Other	506,673	1,531,816	1,020,100	1,290,285	620,926	781,644
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	16,510,082	16,265,512	18,536,973	18,215,014	19,752,133	18,680,784

Average Monthly Expenditures *

(Total expenditures above divided by 9* operating months)	8,838,789	8,825,809	12,071,814	12,151,709	12,316,294	12,522,053
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.87	1.84	1.54	1.50	1.60	1.49
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* Beginning with FY 2016, a divisor of 9 months was used to determine Average Monthly Expenditures. Prior to FY 2016, a divisor of 12 was used.

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