

District #	District Name
058	ABERDEEN
560	ALTURAS ACADEMY
381	AMERICAN FALLS JOINT
482	AMERICAN HERITAGE CHARTER
492.0	ANSER OF IDAHO, INC
072	BASIN
033	BEAR LAKE COUNTY
055	BLACKFOOT
477	BLACKFOOT COMMUNITY CHARTER
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
523	ELEVATE ACADEMY
575	ELEVATE ACADEMY NAMPA
574	ELEVATE ACADEMY NORTH
221	EMMETT INDEPENDENT
456	FALCON RIDGE PUBLIC CHARTER SCHOOL
413	FILER
059	FIRTH
528	FORGE
215	FREMONT COUNTY JOINT

373	FRUITLAND
499	FUTURE PUBLIC SCHOOL
071	GARDEN VALLEY
498	GEM PREP: MERIDIAN
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
544	MOSAICS
281	MOSCOW

813.0	MOSCOW CHARTER SCHOOL
193	MOUNTAIN HOME
244	MOUNTAIN VIEW
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
273	POST FALLS
285	POTLATCH
201	PRESTON JOINT
316	RICHFIELD
252	RIRIE JOINT
382	ROCKLAND
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
532	TREASURE VALLEY CLASSICAL
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
FY24	STATEWIDE FINANCIAL REPORT

Child Nutrition Financial Report

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	4,361	4,645	6,873	4,863
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	424,846	456,863	412,493	298,867
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	29,093	9,535	9,000	9,600
Total Revenues	458,300	471,043	428,366	313,330

Expenditures				
710100 Food Services - Salaries	114,067	121,820	129,335	135,103
710200 Food Services - Benefits	64,939	66,820	70,891	95,201
710300 Food Services - Purchased Services	4,485	4,102	6,842	390
710400 Food Services - Supplies / Materials	185,099	202,103	243,307	187,243
710500 Food Services - Capital Objects	0	0	16,873	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	368,590	394,845	467,248	417,937

Balance Sheet				
111000 Cash	170,589	247,492	206,056	127,421
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	15,064	16,087	20,965	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	16	15	11,151	4
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	17,255	18,527	20,255	21,262
218000 Payroll Withholding	10,089	10,523	0	15,147
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	-6	17	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	158,299	234,497	195,615	91,008

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	40,954	43,872	51,916	46,437

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.87	5.35	3.77	1.96

* 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: **ALTURAS ACADEMY**
 DISTRICT / CHARTER NUMBER: **560.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	23,163	19,626	29,359
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	0	0	0	0
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	51,857
Total Revenues	0	23,163	19,626	81,216

Expenditures				
710100 Food Services - Salaries	0	0	0	0
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	0	14,471	20,218	83,646
710400 Food Services - Supplies / Materials	0	2,203	1,970	1,127
710500 Food Services - Capital Objects	0	370	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	0	17,044	22,188	84,773

Balance Sheet				
111000 Cash	0	6,119	3,557	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	6,119	3,557	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	0	1,894	2,465	9,419

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	N/A	3.23	1.44	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: **AMERICAN FALLS JOINT**
 DISTRICT / CHARTER NUMBER: **381.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	6,020	175	41,045	47,743
416200 Meal Sales - Non-reimbursable	6,178	10,427	4,436	12,551
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	3,193	2,152	30,746	36,491
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,307,270	1,249,037	969,892	996,819
440000 Commodities and Other Federal Grants	47,279	66,135	160,667	57,374
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	23,872	28,587	29,313	37,600
Total Revenues	1,393,812	1,356,513	1,236,099	1,188,578

Expenditures				
710100 Food Services - Salaries	355,330	392,159	447,674	491,257
710200 Food Services - Benefits	150,217	135,521	252,289	244,276
710300 Food Services - Purchased Services	4,375	9,861	11,935	17,980
710400 Food Services - Supplies / Materials	607,696	601,876	637,753	668,129
710500 Food Services - Capital Objects	0	0	3,098	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	1,117,618	1,139,417	1,352,749	1,421,642

Balance Sheet				
111000 Cash	548,356	793,857	674,216	521,614
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	44,877	19,309	27,928	25,275
115000 Inventories	62,797	58,441	56,354	54,775
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	13,767	7,463	510	22,026
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	49,543	54,291	64,787	119,488
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	-48	-11	-13	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	592,768	809,864	693,214	460,150

Average Monthly Expenditures * (Total expenditures above divided by 9* operating months)	124,180	126,602	150,305	157,960
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.77	6.40	4.61	2.91
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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.

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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	1,744	5,225	35,825	59,703
416200 Meal Sales - Non-reimbursable	1,862	1,902	30,018	1,204
416900 Other Food Sales	0	1,374	0	0
419000 Other Local Revenue	0	0	227	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	123,647	212,503	61,621	74,738
440000 Commodities and Other Federal Grants	1,729	3,634	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	128,982	224,638	127,691	135,645

Expenditures				
710100 Food Services - Salaries	21,078	42,607	33,267	45,196
710200 Food Services - Benefits	1,544	4,523	2,050	2,789
710300 Food Services - Purchased Services	2,931	4,007	2,221	8,324
710400 Food Services - Supplies / Materials	78,216	108,562	88,162	78,863
710500 Food Services - Capital Objects	0	0	0	7,632
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	103,769	159,699	125,700	142,804

Balance Sheet				
111000 Cash	30,449	95,388	97,379	78,738
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	13,602
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	2,120
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	30,449	95,388	97,379	90,220
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	11,530	17,744	13,967	15,867

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.64	5.38	6.97	5.69

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	591	76	91,430	80,519
416200 Meal Sales - Non-reimbursable	0	0	0	17,377
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	68,869	228,116	110,376	101,072
440000 Commodities and Other Federal Grants	0	0	13,241	13,421
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	69,460	228,192	215,047	212,389

Expenditures				
710100 Food Services - Salaries	34,698	66,163	97,407	96,903
710200 Food Services - Benefits	4,156	7,567	13,530	18,132
710300 Food Services - Purchased Services	830	1,018	608	25
710400 Food Services - Supplies / Materials	27,509	72,945	94,767	101,907
710500 Food Services - Capital Objects	2,230	3,892	74,548	805
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	69,423	151,585	280,860	217,772

Balance Sheet				
111000 Cash	0	78,534	3,222	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	4,455	11,535	10,044	14,810
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	628	0	0	4,925
213000 Accounts Payable	0	8,577	0	666
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	3,399	4,457	2,044	3,380
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	428	77,035	11,222	5,839
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	7,714	16,843	31,207	24,197

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.06	4.57	0.36	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: **BASIN**
 DISTRICT / CHARTER NUMBER: **072.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	2,127	5,386	3,918	4,779
416200 Meal Sales - Non-reimbursable	3,914	1,114	54,683	67,908
416900 Other Food Sales	0	352	3,014	20,843
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	7,026	22,505	11,750
445500 Federal Reimbursement	190,216	256,022	87,260	94,846
440000 Commodities and Other Federal Grants	9,056	13,080	9,734	13,471
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	56,269
Total Revenues	205,313	282,980	181,114	269,866

Expenditures				
710100 Food Services - Salaries	68,358	87,166	83,931	83,443
710200 Food Services - Benefits	8,018	43,859	52,906	45,459
710300 Food Services - Purchased Services	656	3,527	1,198	22,795
710400 Food Services - Supplies / Materials	91,566	127,359	100,522	120,383
710500 Food Services - Capital Objects	327	26,806	692	1,775
710600 Food Services - Debt Retirement	127	298	301	192
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	169,052	289,015	239,550	274,047

Balance Sheet				
111000 Cash	74,172	65,375	3,005	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	4,046	0	0
115000 Inventories	7,319	11,856	11,335	9,904
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	3,068
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	4,702	4,423	4,334	3,824
218000 Payroll Withholding	8,137	10,442	5,825	3,012
221000 Deferred Revenue	0	3,795	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	68,652	62,617	4,181	0

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	18,784	32,113	26,617	30,450

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.65	1.95	0.16	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: **BEAR LAKE COUNTY**
 DISTRICT / CHARTER NUMBER: **033.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	21,894	5,776	131,329	136,690
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	5,340	6,704	7,704	8,997
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	490,950	617,152	327,880	353,757
440000 Commodities and Other Federal Grants	25,556	60,636	29,440	55,939
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	60
Total Revenues	543,740	690,268	496,353	555,443

Expenditures				
710100 Food Services - Salaries	128,500	141,553	143,604	171,819
710200 Food Services - Benefits	42,273	45,202	95,021	95,095
710300 Food Services - Purchased Services	1,665	1,941	1,985	130
710400 Food Services - Supplies / Materials	261,037	458,002	327,141	293,937
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	433,475	646,698	567,751	560,981

Balance Sheet				
111000 Cash	212,121	259,509	199,363	198,540
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	20,139	22,446	23,764	30,398
218000 Payroll Withholding	0	7,114	17,048	15,129
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	5,603	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	186,379	229,949	158,551	153,013

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	48,164	71,855	63,083	62,331

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.87	3.20	2.51	2.45

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	303	243	889	3,343
416100 Meal Sales - Reimbursable	17,109	6,037	274,371	217,606
416200 Meal Sales - Non-reimbursable	1,769	6,547	1,660	4,810
416900 Other Food Sales	5,480	6,747	1,643	7,397
419000 Other Local Revenue	646	1,256	4,329	1,177
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,121,970	1,780,368	1,205,047	922,356
440000 Commodities and Other Federal Grants	200,268	145,349	150,829	136,540
453000 Sale / Compensation from Sale of Fixed Assets	1,103	529	0	0
460000 Transfers In	38,002	39,338	44,929	42,293
Total Revenues	1,386,650	1,986,414	1,683,697	1,335,522

Expenditures				
710100 Food Services - Salaries	504,319	523,308	616,436	580,677
710200 Food Services - Benefits	221,596	237,885	318,404	321,513
710300 Food Services - Purchased Services	14,506	15,296	17,489	18,283
710400 Food Services - Supplies / Materials	669,594	877,242	780,991	391,254
710500 Food Services - Capital Objects	22,716	63,090	59,864	24,772
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	1,432,731	1,716,821	1,793,184	1,336,499

Balance Sheet				
111000 Cash	-8,621	228,319	33,785	59,841
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	27,721	22,346	23,221
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	106,198	106,198	0	0
213000 Accounts Payable	15,385	970	5,526	31,383
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	72,332	81,946	94,910	58,625
218000 Payroll Withholding	-774	-905	0	38,335
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	2,649	2,649	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-204,411	65,182	-44,305	-45,281

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	159,192	190,758	199,243	148,500

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.28	0.34	-0.22	-0.30

* 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 COMMUNITY CHARTER**
 DISTRICT / CHARTER NUMBER: **477.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	13,780
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	0	0	0	101,746
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	32,989
Total Revenues	0	0	0	148,515

Expenditures				
710100 Food Services - Salaries	0	0	0	55,024
710200 Food Services - Benefits	0	0	0	4,209
710300 Food Services - Purchased Services	0	0	0	7,479
710400 Food Services - Supplies / Materials	0	0	0	74,246
710500 Food Services - Capital Objects	0	0	0	7,557
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	0	0	0	148,515

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

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	0	0	0	16,502

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	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: **BLAINE COUNTY**
 DISTRICT / CHARTER NUMBER: **061.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	6,487	0	0
416100 Meal Sales - Reimbursable	17,502	0	272,928	424,970
416200 Meal Sales - Non-reimbursable	-15	0	-1,732	17,630
416900 Other Food Sales	85	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	114,240	0	0	0
443000 Cash-in-lieu of Commodities	40,966	256,521	0	25,272
445500 Federal Reimbursement	619,040	1,074,231	659,094	499,265
440000 Commodities and Other Federal Grants	0	0	1,274	121,092
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	67,392
Total Revenues	791,818	1,337,239	931,564	1,155,621

Expenditures				
710100 Food Services - Salaries	37,321	28,786	0	0
710200 Food Services - Benefits	0	8,671	0	0
710300 Food Services - Purchased Services	609,680	1,185,687	867,093	1,081,092
710400 Food Services - Supplies / Materials	49,588	143	3,313	31,372
710500 Food Services - Capital Objects	0	0	0	11,885
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	696,589	1,223,287	870,406	1,124,349

Balance Sheet				
111000 Cash	-23,801	104,120	218,368	352,656
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	174,311	160,342	107,252	4,310
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	74
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	150,510	264,462	325,620	356,892

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	77,399	135,921	96,712	124,928

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.94	1.95	3.37	2.86

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	118	-60	12,162	12,621
416200 Meal Sales - Non-reimbursable	887	904	1,613	1,926
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	61,463	73,434	5,561	1,896
440000 Commodities and Other Federal Grants	3,524	5,046	65,853	72,674
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	14,000	12,000	10,351	0
Total Revenues	79,992	91,324	95,540	89,117

Expenditures				
710100 Food Services - Salaries	19,519	22,878	21,740	25,378
710200 Food Services - Benefits	8,250	9,624	2,936	12,388
710300 Food Services - Purchased Services	5,038	1,133	1,341	1,010
710400 Food Services - Supplies / Materials	47,407	56,813	67,634	67,828
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	80,214	90,448	93,651	106,604

Balance Sheet				
111000 Cash	7,180	6,416	9,019	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	4,922
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	7,894
213000 Accounts Payable	3,821	2,043	378	782
214000 Contracts Payable	3,581	3,719	6,098	11,190
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-222	654	2,543	-14,944

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	8,913	10,050	10,406	11,845

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.02	0.07	0.24	-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: **BOISE INDEPENDENT**
 DISTRICT / CHARTER NUMBER: **001.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	6,224	153,055	251,268
416100 Meal Sales - Reimbursable	0	33,960	2,168,606	1,882,414
416200 Meal Sales - Non-reimbursable	0	1,866	5,550	14,476
416900 Other Food Sales	0	5,358	32,617	79,389
419000 Other Local Revenue	19,266	3,979	6,667	8,241
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	5,750,304	11,934,306	5,602,669	4,950,672
440000 Commodities and Other Federal Grants	1,019,874	1,387,836	1,615,176	1,066,137
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	6,789,444	13,373,529	9,584,340	8,252,597

Expenditures				
710100 Food Services - Salaries	3,038,873	3,655,327	3,793,157	3,812,898
710200 Food Services - Benefits	1,242,656	1,430,715	1,457,418	1,472,204
710300 Food Services - Purchased Services	284,817	360,926	339,596	322,724
710400 Food Services - Supplies / Materials	1,579,594	4,267,845	3,110,976	3,829,826
710500 Food Services - Capital Objects	0	69,901	121,116	1,749,793
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	74,729	101,498	110,398	109,540
Total Expenditures	6,220,669	9,886,212	8,932,661	11,296,985

Balance Sheet				
111000 Cash	1,582,365	5,773,645	3,778,870	1,409,405
112000 Investments	1,940,269	1,945,072	4,580,104	4,830,410
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	784,055	100,833	112,256	104,653
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	37,812	19,874	37,370	932,176
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	576,200	667,138	675,408	698,228
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	323,269	275,814	250,049	250,049
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	3,369,408	6,856,724	7,508,403	4,464,015
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	691,185	1,098,468	992,518	1,255,221

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.87	6.24	7.57	3.56

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	2,171	2,110	12,407	46,106
416100 Meal Sales - Reimbursable	11,693	0	1,158,319	1,270,656
416200 Meal Sales - Non-reimbursable	10,950	12,546	14,009	13,854
416900 Other Food Sales	24,711	27,136	41,988	41,015
419000 Other Local Revenue	2,113	3,734	8,583	4,307
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	3,724,012	5,236,566	2,432,123	2,246,784
440000 Commodities and Other Federal Grants	255,612	546,623	734,875	610,092
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	91,517	115,644	120,870	151,129
Total Revenues	4,122,779	5,944,359	4,523,174	4,383,943

Expenditures				
710100 Food Services - Salaries	1,231,377	1,555,876	1,618,252	2,019,382
710200 Food Services - Benefits	605,436	687,211	754,901	883,371
710300 Food Services - Purchased Services	71,852	93,978	159,703	94,256
710400 Food Services - Supplies / Materials	1,723,828	2,414,820	2,118,712	2,193,506
710500 Food Services - Capital Objects	90,651	109,381	94,508	132,987
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	45,000	57,500	60,000	60,000
Total Expenditures	3,768,144	4,918,766	4,806,076	5,383,502

Balance Sheet				
111000 Cash	1,748,747	2,856,319	1,624,765	1,707,480
112000 Investments	0	0	1,008,741	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	134,309	47,519	34,291	42,886
115000 Inventories	122,533	159,376	187,860	145,456
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	46,056	0
213000 Accounts Payable	10,852	18,531	12,184	10,850
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	243,468	284,906	301,379	383,120
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	142,790	125,705	144,868	150,240
310000 Reserved for Inventories/Other	122,533	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,485,946	2,634,072	2,351,170	1,351,612

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	418,683	546,530	534,008	598,167

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.55	4.82	4.40	2.26

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	2,549	325	73,532	60,313
416200 Meal Sales - Non-reimbursable	1,933	1,800	4,854	10,785
416900 Other Food Sales	6,683	13,686	26,245	26,378
419000 Other Local Revenue	141	44	376	0
439000 Other State Revenue	10,513	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	634,844	778,526	462,801	434,159
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	16,108	16,454	15,345	145,899
Total Revenues	672,771	810,835	583,153	677,534

Expenditures				
710100 Food Services - Salaries	211,437	224,071	227,905	264,946
710200 Food Services - Benefits	114,604	132,227	129,818	142,739
710300 Food Services - Purchased Services	2,147	2,811	9,270	9,888
710400 Food Services - Supplies / Materials	245,097	361,664	318,133	356,736
710500 Food Services - Capital Objects	6,602	6,048	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	579,887	726,821	685,126	774,309

Balance Sheet				
111000 Cash	22,438	200,302	121,403	54,590
112000 Investments	99,671	19,024	17,643	3,775
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	7,828	16,665	3,234	2,140
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	23	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	15,180	37,243	45,505	60,505
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	114,734	198,748	96,775	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	64,432	80,758	76,125	86,034

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.78	2.46	1.27	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: **BRUNEAU-GRAND VIEW JOINT**
 DISTRICT / CHARTER NUMBER: **365.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	6,624	539	35,438	23,015
416200 Meal Sales - Non-reimbursable	2,790	2,574	3,653	6,095
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	514	15	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	132,095	193,957	129,116	107,202
440000 Commodities and Other Federal Grants	11,340	9,388	0	10,099
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	153,363	206,473	168,207	146,411

Expenditures				
710100 Food Services - Salaries	60,469	73,595	74,517	81,133
710200 Food Services - Benefits	0	0	1,339	6,613
710300 Food Services - Purchased Services	3,258	2,429	3,898	2,740
710400 Food Services - Supplies / Materials	87,276	105,041	106,418	103,179
710500 Food Services - Capital Objects	3,143	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	154,146	181,065	186,172	193,665

Balance Sheet				
111000 Cash	4,805	31,860	2,491	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	39,299
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	9,757	11,404	0	5,464
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-4,952	20,456	2,491	-44,763

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	17,127	20,118	20,686	21,518

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.29	1.02	0.12	-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: **BUHL JOINT**
 DISTRICT / CHARTER NUMBER: **412.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	17,799	396	118,565	278,551
416200 Meal Sales - Non-reimbursable	1,725	2,481	12,916	14,018
416900 Other Food Sales	0	0	0	1,425
419000 Other Local Revenue	1,251	1,393	1,340	271
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	572,287	941,874	533,130	238,468
440000 Commodities and Other Federal Grants	37,924	3,653	40,223	30,251
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	630,986	949,797	706,174	562,984

Expenditures				
710100 Food Services - Salaries	159,101	174,469	185,107	194,390
710200 Food Services - Benefits	94,073	112,321	118,056	120,495
710300 Food Services - Purchased Services	6,856	9,241	11,498	14,301
710400 Food Services - Supplies / Materials	287,085	368,914	300,984	277,221
710500 Food Services - Capital Objects	40,906	10,320	30,553	51,648
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	588,021	675,265	646,198	658,055

Balance Sheet				
111000 Cash	126,427	410,456	461,775	327,149
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	38,881	48,378	39,721	166
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	87,546	362,078	422,054	326,983

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	65,336	75,029	71,800	73,117

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.34	4.83	5.88	4.47

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	5,473	876	48,697	42,733
416200 Meal Sales - Non-reimbursable	2,712	4,781	3,651	2,531
416900 Other Food Sales	10,393	14,351	14,814	12,785
419000 Other Local Revenue	0	0	120	0
439000 Other State Revenue	0	0	29,394	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	108,320	168,999	126,925	96,239
440000 Commodities and Other Federal Grants	19,935	14,235	0	11,689
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	6,500	0	4,201	0
Total Revenues	153,333	203,242	227,802	165,977

Expenditures				
710100 Food Services - Salaries	57,913	52,296	57,126	61,744
710200 Food Services - Benefits	12,788	14,469	30,995	31,978
710300 Food Services - Purchased Services	3,813	1,849	786	1,738
710400 Food Services - Supplies / Materials	76,228	97,002	99,815	100,662
710500 Food Services - Capital Objects	0	0	29,394	424
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	150,742	165,616	218,116	196,546

Balance Sheet				
111000 Cash	33,600	58,495	79,094	54,120
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	3,963	17,389	4,386	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	1,436	1,084	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	8,966	10,013	9,006	10,214
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	27,161	64,787	74,474	43,906

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	16,749	18,402	24,235	21,838

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.62	3.52	3.07	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: **CALDWELL**
 DISTRICT / CHARTER NUMBER: **132.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	5	923	18	6
416100 Meal Sales - Reimbursable	0	5,587	0	0
416200 Meal Sales - Non-reimbursable	11,713	14,037	11,409	935
416900 Other Food Sales	1,351	0	0	0
419000 Other Local Revenue	5,301	3,118	13,420	23,517
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	2,343,789	4,385,392	3,621,003	3,148,933
440000 Commodities and Other Federal Grants	250,370	0	0	286,379
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	64,353	66,335	0	165,627
Total Revenues	2,676,882	4,475,392	3,645,850	3,625,397

Expenditures				
710100 Food Services - Salaries	886,542	920,329	1,103,672	1,257,250
710200 Food Services - Benefits	528,776	485,379	582,957	633,776
710300 Food Services - Purchased Services	40,992	41,146	54,006	111,748
710400 Food Services - Supplies / Materials	946,055	1,591,662	1,294,584	2,111,005
710500 Food Services - Capital Objects	0	0	1,145	477,433
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	350	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	14,417	27,808	0	0
Total Expenditures	2,416,782	3,066,674	3,036,364	4,591,212

Balance Sheet				
111000 Cash	710,110	2,360,102	3,056,826	2,073,775
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	323,118	93,227	50,987	23,102
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	58,496	53,442	63,816	32,741
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	200,252	151,200	137,307	300,377
218000 Payroll Withholding	63,110	128,599	177,116	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	711,370	2,120,088	2,729,574	1,763,759

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	268,531	340,742	337,374	510,135

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.65	6.22	8.09	3.46

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	2,124	-344	37,728	29,581
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	1,067	1,602	520	500
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	94,802	133,115	80,519	48,234
440000 Commodities and Other Federal Grants	0	8,138	8,942	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	97,993	142,511	127,709	78,315

Expenditures				
710100 Food Services - Salaries	35,095	43,939	38,724	39,381
710200 Food Services - Benefits	8,911	16,416	11,633	6,134
710300 Food Services - Purchased Services	0	32	32	11,686
710400 Food Services - Supplies / Materials	28,121	50,460	50,839	32,593
710500 Food Services - Capital Objects	0	10,639	12,017	1,442
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	72,127	121,486	113,245	91,236

Balance Sheet				
111000 Cash	41,085	65,527	76,182	62,834
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	8,169	11,586	7,777	7,350
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	32,916	53,941	68,405	55,484

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	8,014	13,498	12,583	10,137

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.11	4.00	5.44	5.47

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	1,438	-40	11,264	18,979
416200 Meal Sales - Non-reimbursable	641	1,639	3,062	3,309
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	4,027	211	1,842
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	87,000	77,700	75,168	53,633
440000 Commodities and Other Federal Grants	3,795	851	5,939	5,077
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	11,888
Total Revenues	92,874	84,177	95,644	94,728

Expenditures				
710100 Food Services - Salaries	23,550	17,002	22,986	26,478
710200 Food Services - Benefits	3,298	-465	9,290	10,856
710300 Food Services - Purchased Services	1,225	1,522	612	682
710400 Food Services - Supplies / Materials	56,628	65,004	62,080	59,063
710500 Food Services - Capital Objects	19	292	6,495	90
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	84,720	83,355	101,463	97,169

Balance Sheet				
111000 Cash	8,792	9,358	7,895	6,185
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	2,423	4,408	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	1,324	1,068	5,422	6,155
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	2,423	4,408	0
200000 Other Current/Non-Current Liabilities	0	0	2	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	7,468	8,290	2,471	30

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	9,413	9,262	11,274	10,797

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.79	0.90	0.22	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: **CASCADE**
 DISTRICT / CHARTER NUMBER: **422.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	8,343	2,969	34,515	27,894
416900 Other Food Sales	0	278	0	0
419000 Other Local Revenue	0	500	0	2,250
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	85,049	129,429	47,275	55,132
440000 Commodities and Other Federal Grants	3,039	4,580	3,852	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	19,021	14,981	31,269	32,279
Total Revenues	115,452	152,737	116,911	117,555

Expenditures				
710100 Food Services - Salaries	54,144	59,639	43,904	48,870
710200 Food Services - Benefits	13,474	25,186	20,173	20,517
710300 Food Services - Purchased Services	1,358	1,731	1,879	3,831
710400 Food Services - Supplies / Materials	45,784	56,504	40,864	35,398
710500 Food Services - Capital Objects	532	9,677	0	1,804
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	115,292	152,737	106,820	110,420

Balance Sheet				
111000 Cash	12,203	15,045	23,455	32,218
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	12	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	12,043	14,885	13,216	14,832
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	160	160	10,251	17,386
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	12,810	16,971	11,869	12,269

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.01	0.01	0.86	1.42

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	667	1,219	11,316	16,968
416100 Meal Sales - Reimbursable	60,762	14,033	352,993	430,529
416200 Meal Sales - Non-reimbursable	10,832	9,494	15,760	16,275
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	16,200	0
439000 Other State Revenue	0	1,191	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	2,207,127	2,600,856	1,574,607	1,353,689
440000 Commodities and Other Federal Grants	206,687	238,856	346,091	264,492
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	39,817	49,086	57,562	67,022
Total Revenues	2,525,892	2,914,735	2,374,529	2,148,975

Expenditures				
710100 Food Services - Salaries	638,514	745,813	796,403	1,035,452
710200 Food Services - Benefits	314,840	331,686	417,260	545,982
710300 Food Services - Purchased Services	35,966	56,340	58,087	60,757
710400 Food Services - Supplies / Materials	1,198,794	1,224,699	1,075,198	1,237,852
710500 Food Services - Capital Objects	20,328	29,602	36,273	44,815
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	2,208,442	2,388,140	2,383,221	2,924,858

Balance Sheet				
111000 Cash	263,949	580,519	488,133	-18,102
112000 Investments	32,512	282,959	291,585	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	1,092	0	90,149	103,194
115000 Inventories	328,839	315,068	306,429	301,812
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	73,953	92,333	89,634	125,860
218000 Payroll Withholding	33,413	40,594	49,735	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	2	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	519,024	1,045,619	1,036,927	261,044

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	245,382	265,349	264,802	324,984

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.12	3.94	3.92	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: **CASTLEFORD JOINT**
 DISTRICT / CHARTER NUMBER: **417.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	3,746	2,936	30,430	33,535
416200 Meal Sales - Non-reimbursable	1,327	1,912	2,359	1,158
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	233,348	301,050	235,067	213,993
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	238,421	305,898	267,856	248,686

Expenditures				
710100 Food Services - Salaries	39,191	54,367	60,468	52,613
710200 Food Services - Benefits	19,494	21,625	23,448	14,095
710300 Food Services - Purchased Services	0	0	594	90
710400 Food Services - Supplies / Materials	154,150	190,992	193,390	181,170
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	212,835	266,984	277,900	247,968

Balance Sheet				
111000 Cash	12,570	52,432	43,145	43,026
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	215
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	75	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	7,814	8,687	9,519	8,897
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	4,756	43,670	33,626	34,344

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	23,648	29,665	30,878	27,552

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.20	1.47	1.09	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: **CHALLIS JOINT**
 DISTRICT / CHARTER NUMBER: **181.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	677	-1,048	33,221	15,526
416200 Meal Sales - Non-reimbursable	3,045	3,815	4,167	5,572
416900 Other Food Sales	18,536	21,763	11,892	19,382
419000 Other Local Revenue	510	33	3,550	2,275
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	116,835	147,958	116,034	115,068
440000 Commodities and Other Federal Grants	5,974	9,080	9,313	12,884
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	13,130	9,382	24,608	41,075
Total Revenues	158,707	190,983	202,785	211,782

Expenditures				
710100 Food Services - Salaries	58,768	60,782	67,813	78,776
710200 Food Services - Benefits	20,899	33,466	33,336	35,820
710300 Food Services - Purchased Services	3,374	1,524	2,440	4,688
710400 Food Services - Supplies / Materials	71,854	93,803	94,201	85,963
710500 Food Services - Capital Objects	3,394	0	4,995	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	158,289	189,575	202,785	205,247

Balance Sheet				
111000 Cash	562	1,099	392	8,569
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	72	7,201	12,318	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	6,266	10,676	0
200000 Other Current/Non-Current Liabilities	8	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	626	2,034	2,034	8,569

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	17,588	21,064	22,532	22,805

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.04	0.10	0.09	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: **CHIEF TAHGEE ELEMENTARY ACADEMY**
 DISTRICT / CHARTER NUMBER: **483.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	143,253	128,165	119,108	79,813
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	26,319	0	30,484
Total Revenues	143,253	154,484	119,108	110,297

Expenditures				
710100 Food Services - Salaries	68,192	52,577	40,547	44,163
710200 Food Services - Benefits	21,200	15,703	16,252	17,933
710300 Food Services - Purchased Services	1,071	0	0	805
710400 Food Services - Supplies / Materials	52,790	86,204	78,763	47,296
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	143,253	154,484	135,562	110,197

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	35,458	16,661	0	13,934
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	35,458	0	0	12,637
213000 Accounts Payable	0	16,661	0	1,297
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	0	0	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	15,917	17,165	15,062	12,244

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	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: **CLARK COUNTY JOINT**
 DISTRICT / CHARTER NUMBER: **161.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	1	0	0	0
416100 Meal Sales - Reimbursable	2,315	277	0	206
416200 Meal Sales - Non-reimbursable	2,720	3,942	2,641	2,361
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	58,303	63,645	55,280	44,126
440000 Commodities and Other Federal Grants	0	0	0	14,356
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	21,549	30,000	25,000	40,784
Total Revenues	84,888	97,864	82,921	101,833

Expenditures				
710100 Food Services - Salaries	36,940	36,398	34,383	37,834
710200 Food Services - Benefits	7,695	8,725	16,014	13,894
710300 Food Services - Purchased Services	472	1,095	2,366	930
710400 Food Services - Supplies / Materials	39,781	49,856	40,230	51,936
710500 Food Services - Capital Objects	0	0	6,189	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	84,888	96,074	99,182	104,594

Balance Sheet				
111000 Cash	7,780	8,988	9,932	6,833
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	5,671	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	520	0	270	128
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	7,260	2,583	6,901	6,705
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	5,671	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	6,405	2,761	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	9,432	10,675	11,020	11,622

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.60	0.25	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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	36,651	20,404	1,120,664	1,172,788
416200 Meal Sales - Non-reimbursable	21,517	17,694	20,171	87
416900 Other Food Sales	37,918	46,448	68,249	-364,578
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	415,871	204,860
445500 Federal Reimbursement	207,830	5,060,271	1,762,409	1,552,173
440000 Commodities and Other Federal Grants	3,504,276	418,042	354,752	345,064
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	87,295	97,559	97,283	516,532
Total Revenues	3,895,487	5,660,418	3,839,399	3,426,926

Expenditures				
710100 Food Services - Salaries	1,220,796	1,338,207	1,342,178	1,511,157
710200 Food Services - Benefits	649,714	644,186	632,766	744,062
710300 Food Services - Purchased Services	38,187	28,874	33,337	34,109
710400 Food Services - Supplies / Materials	1,532,145	2,306,613	1,966,646	1,838,624
710500 Food Services - Capital Objects	-4,211	35,597	113,873	72,029
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	124
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	10,000
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	38,684	43,118	0	0
Total Expenditures	3,475,315	4,396,595	4,088,800	4,210,105

Balance Sheet				
111000 Cash	768,528	1,661,735	1,522,582	749,149
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	259,295	241,984	322,871
115000 Inventories	133,229	164,425	179,573	123,361
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	59,761	6,607	13,095	1,877
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	207,207	180,236	192,906	284,707
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	148,363	151,057
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	634,789	1,898,612	1,589,775	757,740

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	386,146	488,511	454,311	467,789

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.64	3.89	3.50	1.62

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	5,032	5,326	267,842	252,809
416200 Meal Sales - Non-reimbursable	1,075	1,562	706	705
416900 Other Food Sales	3,684	1,985	1,475	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	476,355	711,504	276,379	125,704
440000 Commodities and Other Federal Grants	28,776	16,344	16,111	32,534
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	514,922	736,721	562,513	411,752

Expenditures				
710100 Food Services - Salaries	204,830	357,865	170,152	204,218
710200 Food Services - Benefits	38,664	59,034	32,063	31,214
710300 Food Services - Purchased Services	6,291	13,042	25,644	27,792
710400 Food Services - Supplies / Materials	220,242	303,808	181,700	179,097
710500 Food Services - Capital Objects	41,116	10,686	8,794	23,798
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	511,143	744,435	418,353	466,119

Balance Sheet				
111000 Cash	56,135	55,719	213,120	125,118
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	22,068	29,366	42,607	8,972
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	34,067	26,353	170,513	116,146

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	56,794	82,715	46,484	51,791

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.60	0.32	3.67	2.24

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	690	574	0	0
416900 Other Food Sales	283	0	0	0
419000 Other Local Revenue	267	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	45,220	57,762	43,298	43,193
440000 Commodities and Other Federal Grants	6,352	67	4,531	3,290
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	15,918	14,900	41,352	42,628
Total Revenues	68,730	73,303	89,181	89,111

Expenditures				
710100 Food Services - Salaries	21,485	29,357	37,747	35,969
710200 Food Services - Benefits	8,648	8,711	13,931	12,977
710300 Food Services - Purchased Services	1,227	484	0	0
710400 Food Services - Supplies / Materials	37,370	31,988	37,503	40,165
710500 Food Services - Capital Objects	0	2,763	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	68,730	73,303	89,181	89,111

Balance Sheet				
111000 Cash	0	4,436	7,035	10,828
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	6,701	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	2,004	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	4,697	4,436	7,035	10,828
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	0	0	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	7,637	8,145	9,909	9,901

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	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: **COTTONWOOD JOINT**
 DISTRICT / CHARTER NUMBER: **242.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	17,349	6,827	105,663	110,085
416200 Meal Sales - Non-reimbursable	3,293	4,218	5,103	5,940
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	419	187	93	198
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	232,922	310,623	154,716	114,060
440000 Commodities and Other Federal Grants	6,438	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	260,421	321,855	265,575	230,283

Expenditures				
710100 Food Services - Salaries	43,239	48,330	55,349	73,121
710200 Food Services - Benefits	38,374	46,698	47,236	63,398
710300 Food Services - Purchased Services	1,264	2,198	12,715	1,749
710400 Food Services - Supplies / Materials	120,763	128,559	139,629	118,078
710500 Food Services - Capital Objects	1,302	0	72,696	10,725
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	204,942	225,785	327,625	267,071

Balance Sheet				
111000 Cash	83,287	187,586	126,589	95,558
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	5,356	0	9,022	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	1,955	35	9,388	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	9,860	14,408	15,091	20,694
218000 Payroll Withholding	635	880	919	1,439
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	76,193	172,263	110,213	73,425

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	22,771	25,087	36,403	29,675

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.35	6.87	3.03	2.47

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	2,718	-52	405	23,119
416200 Meal Sales - Non-reimbursable	2,599	1,528	2,466	1,413
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	4,212	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	127,886	185,368	113,600	50,476
440000 Commodities and Other Federal Grants	6,814	7,084	8,917	8,702
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	17,143	106,252
Total Revenues	140,017	198,140	142,531	189,962

Expenditures				
710100 Food Services - Salaries	32,987	35,384	40,334	45,297
710200 Food Services - Benefits	9,572	9,915	10,889	13,275
710300 Food Services - Purchased Services	836	887	2,842	2,236
710400 Food Services - Supplies / Materials	100,560	138,798	134,396	125,028
710500 Food Services - Capital Objects	0	484	866	2,885
710600 Food Services - Debt Retirement	0	0	10,252	11,091
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	143,955	185,468	199,579	199,812

Balance Sheet				
111000 Cash	7,039	19,711	60	5,541
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	1,626
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	1,111
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	6,056
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	3	3	60	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	7,036	19,708	0	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	15,995	20,608	22,175	22,201

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.44	0.96	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: **CULDESAC JOINT**
 DISTRICT / CHARTER NUMBER: **342.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	17	23	247	0
416100 Meal Sales - Reimbursable	1,762	2	15,380	-767
416200 Meal Sales - Non-reimbursable	2,175	2,948	3,130	5,203
416900 Other Food Sales	119	2,805	661	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	68,018	78,212	86,238	64,788
440000 Commodities and Other Federal Grants	4,094	3,736	6,294	16,361
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	24,861
Total Revenues	76,185	87,726	111,950	110,446

Expenditures				
710100 Food Services - Salaries	32,033	29,987	49,460	29,288
710200 Food Services - Benefits	2,313	-2,313	20,473	17,497
710300 Food Services - Purchased Services	225	780	482	1,234
710400 Food Services - Supplies / Materials	42,681	54,479	50,041	72,816
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	77,252	82,933	120,456	120,835

Balance Sheet				
111000 Cash	23,050	12,318	18,246	7,813
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	913	3,811	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	3,069	-2,766	0	0
213000 Accounts Payable	6,792	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	7,857	7,813
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	2,259	2,259	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	11,843	16,636	10,389	0

Average Monthly Expenditures * (Total expenditures above divided by 9* operating months)	8,584	9,215	13,384	13,426
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.38	1.81	0.78	0.00
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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.

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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	35	40	95	53
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	6,471	2,267	21,189	24,379
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	651	924	454	674
439000 Other State Revenue	299	227	0	39
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	166,635	170,568	110,049	91,438
440000 Commodities and Other Federal Grants	0	10,589	8,438	24,822
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	174,091	184,615	140,225	141,405

Expenditures				
710100 Food Services - Salaries	58,186	55,623	55,950	69,228
710200 Food Services - Benefits	4,169	7,627	30,018	41,953
710300 Food Services - Purchased Services	0	30	82	42
710400 Food Services - Supplies / Materials	72,233	93,994	89,201	83,467
710500 Food Services - Capital Objects	609	322	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	135,197	157,596	175,251	194,690

Balance Sheet				
111000 Cash	53,210	84,113	49,194	1,481
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	269	4,315	0	218
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	6,814	6,652	11,074	16,428
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	46,127	73,146	38,120	-15,165

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	15,022	17,511	19,472	21,632

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.07	4.18	1.96	-0.70

* 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: **ELEVATE ACADEMY NAMPA**
 DISTRICT / CHARTER NUMBER: **575.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	24,015	1,039
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	0	0	84,000	146,198
440000 Commodities and Other Federal Grants	0	0	3,163	5,035
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	157,340	182,269
Total Revenues	0	0	268,518	334,541

Expenditures				
710100 Food Services - Salaries	0	0	72,938	101,153
710200 Food Services - Benefits	0	0	26,557	47,995
710300 Food Services - Purchased Services	0	0	10,106	5,586
710400 Food Services - Supplies / Materials	0	0	158,917	179,807
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	0	0	268,518	334,541

Balance Sheet				
111000 Cash	0	0	1,803	14,411
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	2,655	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	1,633
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	4,458	12,778
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	0	0	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	0	0	29,835	37,171

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	N/A	N/A	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: **ELEVATE ACADEMY NORTH**
 DISTRICT / CHARTER NUMBER: **574.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	30,858	41,428
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	0	0	66,265	112,207
440000 Commodities and Other Federal Grants	0	0	2,585	7,544
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	121,377	49,170
Total Revenues	0	0	221,085	210,349

Expenditures				
710100 Food Services - Salaries	0	0	59,008	65,109
710200 Food Services - Benefits	0	0	22,702	21,948
710300 Food Services - Purchased Services	0	0	3,928	3,959
710400 Food Services - Supplies / Materials	0	0	135,447	119,333
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	0	0	221,085	210,349

Balance Sheet				
111000 Cash	0	0	9,374	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	9,584
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	1,990
213000 Accounts Payable	0	0	2,545	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	6,829	7,594
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	0	0	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	0	0	24,565	23,372

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	N/A	N/A	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: **ELEVATE ACADEMY**
 DISTRICT / CHARTER NUMBER: **523.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	45
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	217,314	283,577	238,612	257,136
440000 Commodities and Other Federal Grants	19,504	16,798	28,668	22,134
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	25,537
Total Revenues	236,818	300,375	267,280	304,852

Expenditures				
710100 Food Services - Salaries	69,366	88,135	95,526	93,457
710200 Food Services - Benefits	20,920	23,319	23,375	24,438
710300 Food Services - Purchased Services	917	4,667	9,954	6,015
710400 Food Services - Supplies / Materials	130,607	157,445	177,905	208,910
710500 Food Services - Capital Objects	0	635	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	221,810	274,201	306,760	332,820

Balance Sheet				
111000 Cash	29,819	57,543	35,195	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	17,597	21,248	3,753	12,286
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	8,449
213000 Accounts Payable	0	2,621	1,663	178
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	6,142	8,722	9,317	3,659
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	41,274	67,448	27,968	0

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	24,646	30,467	34,084	36,980

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.67	2.21	0.82	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: **EMMETT INDEPENDENT**
 DISTRICT / CHARTER NUMBER: **221.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	15,069	4,240	254,361	227,366
416200 Meal Sales - Non-reimbursable	4,791	7,217	7,259	7,534
416900 Other Food Sales	10,870	8,935	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,328,688	1,417,963	775,756	728,634
440000 Commodities and Other Federal Grants	0	50,279	36,921	27,002
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	1,359,418	1,488,634	1,074,297	990,536

Expenditures				
710100 Food Services - Salaries	356,603	416,265	457,225	457,280
710200 Food Services - Benefits	177,512	180,139	198,191	186,056
710300 Food Services - Purchased Services	18,997	79,780	44,665	59,672
710400 Food Services - Supplies / Materials	513,125	525,759	445,091	447,827
710500 Food Services - Capital Objects	0	889	505	3,931
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	1,066,237	1,202,832	1,145,677	1,154,766

Balance Sheet				
111000 Cash	154,453	608,619	616,971	452,001
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	235,971	54,512	0	11,650
115000 Inventories	43,016	75,765	41,257	28,422
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	77,127	84,672	87,493	85,568
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	12,109	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	356,313	642,115	570,735	406,505

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	118,471	133,648	127,297	128,307

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.01	4.80	4.48	3.17

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	341	0	58,715	63,885
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	75	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	103,668	145,336	42,928	42,844
440000 Commodities and Other Federal Grants	0	7	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	11,358	6,476
Total Revenues	104,009	145,418	113,001	113,205

Expenditures				
710100 Food Services - Salaries	26,251	31,229	32,898	40,466
710200 Food Services - Benefits	2,188	2,332	1,892	2,829
710300 Food Services - Purchased Services	1,325	400	2,420	1,440
710400 Food Services - Supplies / Materials	59,424	103,720	75,681	68,470
710500 Food Services - Capital Objects	0	474	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	89,188	138,155	112,891	113,205

Balance Sheet				
111000 Cash	15,050	22,084	22,506	22,217
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	229	0	312	23
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	14,821	22,084	22,194	22,194

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	9,910	15,351	12,543	12,578

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.50	1.44	1.77	1.76

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	14,474	1,629	141,518	168,281
416200 Meal Sales - Non-reimbursable	747	609	2,329	1,843
416900 Other Food Sales	264	0	8	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	640,746	780,575	407,488	307,638
440000 Commodities and Other Federal Grants	55,390	66,123	52,503	37,732
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	711,621	848,936	603,846	515,494

Expenditures				
710100 Food Services - Salaries	190,624	177,120	232,503	236,997
710200 Food Services - Benefits	83,842	68,717	100,345	103,643
710300 Food Services - Purchased Services	11,495	20,309	18,897	16,221
710400 Food Services - Supplies / Materials	323,125	378,142	370,491	298,626
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	609,086	644,288	722,236	655,487

Balance Sheet				
111000 Cash	123,355	292,540	174,150	34,157
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	6,515	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	27,501	0	0	0
218000 Payroll Withholding	14,477	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	87,892	292,540	174,150	34,157

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	67,676	71,588	80,248	72,832

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.30	4.09	2.17	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: **FIRTH**
 DISTRICT / CHARTER NUMBER: **059.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	16,631	1,125	73,545	82,830
416200 Meal Sales - Non-reimbursable	11,668	56,840	39,513	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	277,352	381,564	245,035	200,819
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	20,000	20,000	8,000	27,095
Total Revenues	325,651	459,529	366,093	310,744

Expenditures				
710100 Food Services - Salaries	116,354	109,156	107,108	111,822
710200 Food Services - Benefits	52,936	62,204	52,525	49,933
710300 Food Services - Purchased Services	2,143	3,082	2,899	4,193
710400 Food Services - Supplies / Materials	151,494	159,170	195,793	190,806
710500 Food Services - Capital Objects	0	0	0	7,466
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	322,927	333,612	358,325	364,220

Balance Sheet				
111000 Cash	22,808	152,374	154,837	100,280
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	20,210	23,859	6,684	1,238
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	11,870	16,235
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	2,598	128,515	136,283	82,807

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	35,881	37,068	39,814	40,469

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.07	3.47	3.42	2.05

* 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: **FORGE**
 DISTRICT / CHARTER NUMBER: **528.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	3,115	541	50,976	51,419
416200 Meal Sales - Non-reimbursable	71	420	0	0
416900 Other Food Sales	0	0	0	113
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	112,428	215,520	110,636	79,178
440000 Commodities and Other Federal Grants	13,843	30,330	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	6,333	3,443
Total Revenues	129,457	246,811	167,945	134,153

Expenditures				
710100 Food Services - Salaries	33,927	67,902	82,776	59,379
710200 Food Services - Benefits	16,519	17,215	23,323	19,782
710300 Food Services - Purchased Services	1,164	3,870	1,224	1,578
710400 Food Services - Supplies / Materials	72,677	92,565	77,940	65,188
710500 Food Services - Capital Objects	0	20,113	16,048	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	124,287	201,665	201,311	145,927

Balance Sheet				
111000 Cash	0	50,317	0	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	8,284	0	28,720	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	3,114	5,171	16,946	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	5,170	45,146	11,774	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	13,810	22,407	22,368	16,214

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.37	2.01	0.53	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: **FREMONT COUNTY JOINT**
 DISTRICT / CHARTER NUMBER: **215.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	6,527	2,162	167,298	151,000
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,007,718	1,243,428	737,747	552,909
440000 Commodities and Other Federal Grants	0	0	0	86,548
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	19,800	19,500	22,767	24,114
Total Revenues	1,034,045	1,265,090	927,812	814,571

Expenditures				
710100 Food Services - Salaries	257,214	297,154	317,612	279,825
710200 Food Services - Benefits	129,262	123,573	120,613	103,565
710300 Food Services - Purchased Services	10,667	7,691	12,527	10,570
710400 Food Services - Supplies / Materials	393,305	517,504	482,981	449,361
710500 Food Services - Capital Objects	20,843	2,831	17,657	14,667
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	811,291	948,753	951,390	857,988

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	366,638	675,293	707,898	649,703
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	35,247	48,438	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	3,444	0	5,558	1,808
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	44,001	52,954	55,141	44,113
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	354,440	670,777	647,199	603,782

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	90,143	105,417	105,710	95,332

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.93	6.36	6.12	6.33

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	664	282	4,164	8,568
416100 Meal Sales - Reimbursable	4,915	659	155,758	154,550
416200 Meal Sales - Non-reimbursable	3,244	3,388	9,844	9,523
416900 Other Food Sales	4,266	4,056	3,144	2,987
419000 Other Local Revenue	0	0	250	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	55,337	59,448	64,839	22,503
445500 Federal Reimbursement	786,702	857,217	400,910	370,938
440000 Commodities and Other Federal Grants	33,158	6,734	72,881	40,364
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	888,286	931,784	711,790	609,433

Expenditures				
710100 Food Services - Salaries	226,788	280,983	236,993	318,831
710200 Food Services - Benefits	77,698	85,287	147,062	93,375
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	324,333	364,452	325,179	342,924
710500 Food Services - Capital Objects	0	47,650	2,458	2,299
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	628,819	778,372	711,692	757,429

Balance Sheet				
111000 Cash	395,487	548,326	555,591	286,201
112000 Investments	136,318	136,600	140,764	249,332
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	24,152	0	0
115000 Inventories	36,610	34,903	33,529	46,992
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	459	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	34,947	33,408	43,365	44,002
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	24,152	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	533,009	686,421	686,519	538,523

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	69,869	86,486	79,077	84,159

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	7.63	7.94	8.68	6.40

* 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: **FUTURE PUBLIC SCHOOL**
 DISTRICT / CHARTER NUMBER: **499.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	803	2,063	65,249	60,725
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,842	270,354	121,640	163,632
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	1,290	0
Total Revenues	2,645	272,417	188,179	224,357

Expenditures				
710100 Food Services - Salaries	0	0	7,000	0
710200 Food Services - Benefits	0	0	2,343	0
710300 Food Services - Purchased Services	7,023	183,412	245,252	162,959
710400 Food Services - Supplies / Materials	0	10,430	2,365	36,310
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	7,023	193,842	256,960	199,269

Balance Sheet				
111000 Cash	9,092	87,667	18,886	43,974
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	9,092	87,667	18,886	43,974
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	780	21,538	28,551	22,141

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	11.66	4.07	0.66	1.99

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	19,939	9,936	60,687	60,572
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	2,747	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	218,994	240,023	145,623	66,902
440000 Commodities and Other Federal Grants	0	4,337	0	10,884
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	130	0	0
Total Revenues	238,933	257,173	206,310	138,358

Expenditures				
710100 Food Services - Salaries	57,286	72,924	76,030	72,348
710200 Food Services - Benefits	13,177	15,636	16,598	16,913
710300 Food Services - Purchased Services	2,549	5,648	1,473	5,325
710400 Food Services - Supplies / Materials	117,677	119,791	121,034	115,260
710500 Food Services - Capital Objects	193	0	2,966	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	190,882	213,999	218,101	209,846

Balance Sheet				
111000 Cash	98,996	149,668	122,493	69,979
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	7,092	0	0
115000 Inventories	8,511	0	16,453	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	56	2,755
221000 Deferred Revenue	0	6,079	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	107,507	150,681	138,890	67,224

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	21,209	23,778	24,233	23,316

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.07	6.34	5.73	2.88

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	1,873	0	0	4,444
416200 Meal Sales - Non-reimbursable	10,475	894	46,833	51,182
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	47,274	184,041	121,255	108,931
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	30,411	12,417	1,764	2,163
Total Revenues	90,033	197,352	169,852	166,720

Expenditures				
710100 Food Services - Salaries	10,985	13,015	26,301	30,589
710200 Food Services - Benefits	947	1,124	7,765	9,411
710300 Food Services - Purchased Services	16,982	23,511	1,061	467
710400 Food Services - Supplies / Materials	61,119	159,702	107,603	117,668
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	90,033	197,352	142,730	158,135

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	12,671	95	27,200	37,505
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	12,576	0	0	0
213000 Accounts Payable	95	95	78	1,798
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	0	27,122	35,707
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	10,004	21,928	15,859	17,571

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	1.71	2.03

* 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: GEM PREP: MERIDIAN
 DISTRICT / CHARTER NUMBER: 498.0

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	578	0	0	0
416200 Meal Sales - Non-reimbursable	10,537	260	52,800	61,249
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	21,063	161,099	72,749	55,789
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	43,477	22,195	1,371	1,873
Total Revenues	75,655	183,554	126,920	118,911

Expenditures				
710100 Food Services - Salaries	8,059	10,858	17,921	25,547
710200 Food Services - Benefits	723	960	2,520	7,768
710300 Food Services - Purchased Services	18,276	22,139	964	400
710400 Food Services - Supplies / Materials	48,597	149,597	79,014	86,557
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	75,655	183,554	100,419	120,272

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	3,165	95	26,501	25,140
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	451	0	0	0
213000 Accounts Payable	2,714	95	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	0	26,501	25,140
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	8,406	20,395	11,158	13,364

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	2.38	1.88

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	17,298	12,194	66,948	74,094
416200 Meal Sales - Non-reimbursable	0	0	0	21,849
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	169	2,522
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	91,192	169,209	59,239	42,159
440000 Commodities and Other Federal Grants	7,198	4,463	27,392	27,170
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	25,000	20,000	0	0
Total Revenues	140,688	205,866	153,748	167,794

Expenditures				
710100 Food Services - Salaries	45,952	50,600	56,429	70,206
710200 Food Services - Benefits	28,248	30,276	33,009	35,398
710300 Food Services - Purchased Services	1,733	1,421	7,727	4,106
710400 Food Services - Supplies / Materials	49,602	75,238	60,251	68,222
710500 Food Services - Capital Objects	0	0	15,565	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	125,535	157,535	172,981	177,932

Balance Sheet				
111000 Cash	0	0	62,154	50,422
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	-24,044	-74,786	0	0
213000 Accounts Payable	0	52	5,979	434
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	8,417	9,047	10,527	13,542
218000 Payroll Withholding	474	2,203	1,397	2,333
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	15,153	63,484	44,251	34,113

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	13,948	17,504	19,220	19,770

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.09	3.63	2.30	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: **GLENN'S FERRY JOINT**
 DISTRICT / CHARTER NUMBER: **192.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	16	81	4,186	6,446
416100 Meal Sales - Reimbursable	2,923	663	31,014	37,874
416200 Meal Sales - Non-reimbursable	2,476	4,519	4,524	3,453
416900 Other Food Sales	0	0	323	0
419000 Other Local Revenue	130	4,075	995	1,055
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	161,040	285,650	215,390	162,146
440000 Commodities and Other Federal Grants	11,932	17,232	16,176	14,626
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	16,638
Total Revenues	178,517	312,220	272,608	242,238

Expenditures				
710100 Food Services - Salaries	48,300	57,351	57,107	76,323
710200 Food Services - Benefits	14,470	15,219	18,561	22,112
710300 Food Services - Purchased Services	8,197	6,177	4,260	16,430
710400 Food Services - Supplies / Materials	100,788	147,886	167,386	166,353
710500 Food Services - Capital Objects	184	278	8,789	607
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	171,939	226,911	256,103	281,825

Balance Sheet				
111000 Cash	66,059	0	30,506	27,509
112000 Investments	3,014	158,592	138,583	109,845
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	1,882	0	0
213000 Accounts Payable	7,075	2,294	631	7,188
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	6,315	12,710	10,103	11,096
218000 Payroll Withholding	1,562	2,276	2,420	2,722
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	54,121	139,430	155,935	116,348

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	19,104	25,212	28,456	31,314

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.83	5.53	5.48	3.72

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	3,414	-832	187,681	206,258
416200 Meal Sales - Non-reimbursable	15,384	17,170	30,220	30,255
416900 Other Food Sales	3,330	7,167	8,184	6,682
419000 Other Local Revenue	19,677	27,164	25,444	45,637
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,096,783	1,178,392	674,385	625,443
440000 Commodities and Other Federal Grants	35,020	7,270	67,222	31,155
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	17,614	20,096	46,552	60,518
Total Revenues	1,191,222	1,256,427	1,039,688	1,005,948

Expenditures				
710100 Food Services - Salaries	237,816	277,301	297,187	356,707
710200 Food Services - Benefits	92,753	125,014	175,443	183,921
710300 Food Services - Purchased Services	2,705	5,460	7,772	11,222
710400 Food Services - Supplies / Materials	555,846	661,232	606,157	629,929
710500 Food Services - Capital Objects	2,072	78,760	2,981	4,076
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	891,192	1,147,767	1,089,540	1,185,855

Balance Sheet				
111000 Cash	309,116	398,969	513,332	270,142
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	167,883	191,508	34,545	100,685
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	29,760	34,578	41,652	44,309
218000 Payroll Withholding	415	415	593	793
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	446,824	555,484	505,632	325,725

Average Monthly Expenditures * (Total expenditures above divided by 9* operating months)	99,021	127,530	121,060	131,762
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.51	4.36	4.18	2.47
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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.

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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	9	11	93	208
416100 Meal Sales - Reimbursable	24,619	2,187	82,707	74,683
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	255,378	306,161	170,280	151,234
440000 Commodities and Other Federal Grants	4,819	0	34,875	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	1,285	0	0
Total Revenues	284,825	309,644	287,955	226,125

Expenditures				
710100 Food Services - Salaries	84,652	113,527	133,016	182,125
710200 Food Services - Benefits	25,096	34,914	13,622	12,087
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	129,390	161,203	148,844	144,214
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	239,138	309,644	295,482	338,426

Balance Sheet				
111000 Cash	206,005	206,005	198,478	86,177
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	262	26,071	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	262	26,071	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	206,005	206,005	198,478	86,177

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	26,571	34,405	32,831	37,603

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	7.75	5.99	6.05	2.29

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	1,364	-101	28,353	25,006
416200 Meal Sales - Non-reimbursable	428	914	1,974	4,057
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	268,975	258,395	203,060	183,522
440000 Commodities and Other Federal Grants	7,662	9,338	12,274	15,106
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	278,429	268,546	245,661	227,691

Expenditures				
710100 Food Services - Salaries	51,264	59,362	70,938	89,746
710200 Food Services - Benefits	23,800	24,294	45,108	31,874
710300 Food Services - Purchased Services	1,418	3,140	4,105	6,303
710400 Food Services - Supplies / Materials	127,511	110,444	124,358	131,028
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	203,993	197,240	244,509	258,951

Balance Sheet				
111000 Cash	103,156	178,244	182,786	153,043
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	8,530	17,161	6,429	8,778
115000 Inventories	5,330	5,845	5,916	5,884
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	393	0	0	19
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	12,280	15,430	18,311	22,145
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	10,171	0	0
200000 Other Current/Non-Current Liabilities	0	0	19	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	104,343	175,649	176,801	145,541

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	22,666	21,916	27,168	28,772

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.60	8.01	6.51	5.06

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	33	44	165	192
416100 Meal Sales - Reimbursable	1,493	0	25,956	29,636
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	195	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	170,863	165,220	100,270	0
440000 Commodities and Other Federal Grants	7,199	5,664	0	118,184
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	179,783	170,928	126,391	148,012

Expenditures				
710100 Food Services - Salaries	34,599	46,232	37,731	58,934
710200 Food Services - Benefits	9,133	9,095	17,480	18,312
710300 Food Services - Purchased Services	2,081	5,523	3,147	2,221
710400 Food Services - Supplies / Materials	113,535	103,726	69,031	63,166
710500 Food Services - Capital Objects	5,505	0	5,007	1,538
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	164,853	164,576	132,396	144,171

Balance Sheet				
111000 Cash	45,097	55,526	52,370	54,470
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	158	231	794
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	3,919	6,694	4,390
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	45,097	51,449	45,445	49,286

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	18,317	18,286	14,711	16,019

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.46	2.81	3.09	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: **HERTAGE ACADEMY CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **479.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	473	1,022	365	866
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	4,998	400	825	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	0	157,973	104,460	94,339
440000 Commodities and Other Federal Grants	106,995	11,956	6,295	32,949
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	3,813	0	44,539	23,561
Total Revenues	116,279	171,351	156,484	151,715

Expenditures				
710100 Food Services - Salaries	49,309	44,652	55,936	53,048
710200 Food Services - Benefits	16,446	19,555	6,776	5,597
710300 Food Services - Purchased Services	0	500	11,119	148
710400 Food Services - Supplies / Materials	54,684	83,958	77,007	92,922
710500 Food Services - Capital Objects	0	6,303	29,874	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	120,439	154,968	180,712	151,715

Balance Sheet				
111000 Cash	8,591	42,146	38,249	6,136
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	985	7,374	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	8,027	28,239	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	1,731	9,891	10,010	6,136
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	7,374	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	7,845	24,228	0	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	13,382	17,219	20,079	16,857

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.59	1.41	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: **HERITAGE COMMUNITY CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **481.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	1,996	0	0
416200 Meal Sales - Non-reimbursable	0	0	54,481	50,779
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	313,122	378,888	255,440	246,594
440000 Commodities and Other Federal Grants	11,889	29,483	23,753	26,086
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	325,011	410,367	333,674	323,459

Expenditures				
710100 Food Services - Salaries	70,445	78,177	93,227	102,466
710200 Food Services - Benefits	26,403	28,299	37,106	45,941
710300 Food Services - Purchased Services	1,033	6,440	16,367	1,178
710400 Food Services - Supplies / Materials	156,065	227,315	184,361	181,732
710500 Food Services - Capital Objects	6,121	14,170	0	67,192
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	260,067	354,401	331,061	398,509

Balance Sheet				
111000 Cash	120,482	195,929	183,804	168,248
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	30,450	28,924	30,343	5,715
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	12,506	20,333	9,673	57,643
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	7,960	12,292	8,399	9,348
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	7,023	12,819	14,053	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	123,443	179,409	182,022	106,972

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	28,896	39,378	36,785	44,279

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.27	4.56	4.95	2.42

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	2,595	-242	14,062	17,755
416200 Meal Sales - Non-reimbursable	1,048	1,314	933	1,106
416900 Other Food Sales	0	0	37	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	58,402	79,283	56,126	55,946
440000 Commodities and Other Federal Grants	0	3,288	5,121	4,079
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	7,005	1,895	13,103	21,120
Total Revenues	69,050	85,538	89,382	100,006

Expenditures				
710100 Food Services - Salaries	16,398	22,122	24,030	30,743
710200 Food Services - Benefits	12,523	14,090	15,483	17,090
710300 Food Services - Purchased Services	225	265	265	0
710400 Food Services - Supplies / Materials	39,904	49,061	49,604	56,097
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	69,050	85,538	89,382	103,930

Balance Sheet				
111000 Cash	4,869	6,081	6,516	6,982
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	7,681	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	4,869	6,081	6,516	6,982
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	7,681	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	0	0	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	7,672	9,504	9,931	11,548

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	14,643	472	122,132	119,802
416200 Meal Sales - Non-reimbursable	2,861	7,576	3,173	3,294
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	1,198	1,568	1,926	2,020
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	569,685	707,031	449,323	421,052
440000 Commodities and Other Federal Grants	37,459	86,362	91,246	72,755
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	625,846	803,009	667,800	618,923

Expenditures				
710100 Food Services - Salaries	185,898	159,263	182,571	168,224
710200 Food Services - Benefits	102,332	89,147	129,462	132,111
710300 Food Services - Purchased Services	11,826	53,827	47,675	76,576
710400 Food Services - Supplies / Materials	224,333	294,457	321,342	343,896
710500 Food Services - Capital Objects	6,994	15,440	36,655	6,960
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	16,024	15,447	19,630	0
Total Expenditures	547,407	627,581	737,335	727,767

Balance Sheet				
111000 Cash	130,671	259,124	220,066	123,518
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	11,771	35,850	7,783	5,721
115000 Inventories	10,149	42,458	36,345	22,763
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	43,287	39,088	48,256	45,649
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	13,612	741	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	109,304	284,732	215,197	106,353

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	60,823	69,731	81,926	80,863

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.80	4.08	2.63	1.32

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	2,820	2,528	21,601	25,508
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	699	524
419000 Other Local Revenue	0	44	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	94,265	112,138	71,636	80,426
440000 Commodities and Other Federal Grants	4,719	4,160	21,490	11,433
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	101,804	118,870	115,426	117,891

Expenditures				
710100 Food Services - Salaries	41,690	49,509	47,281	52,322
710200 Food Services - Benefits	4,553	5,636	26,270	26,713
710300 Food Services - Purchased Services	456	3,100	1,304	2,348
710400 Food Services - Supplies / Materials	33,255	36,805	49,680	67,484
710500 Food Services - Capital Objects	0	1,146	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	10,745	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	4,679	0	0
Total Expenditures	79,954	100,875	135,280	148,867

Balance Sheet				
111000 Cash	67,625	84,888	68,801	43,810
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	5,107	0	0
115000 Inventories	4,125	3,102	5,100	5,971
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	549	0	272	6,787
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	1,206	0	5,493	5,834
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	5,107	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	69,995	87,990	68,136	37,160

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	8,884	11,208	15,031	16,541

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	7.88	7.85	4.53	2.25

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	161,086	154,169
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	279
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	366,546	759,225	312,494	295,306
440000 Commodities and Other Federal Grants	17,189	0	98,544	58,287
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	383,735	759,225	572,124	508,041

Expenditures				
710100 Food Services - Salaries	147,528	197,698	226,286	216,190
710200 Food Services - Benefits	46,423	54,257	79,582	87,910
710300 Food Services - Purchased Services	18,863	7,672	13,156	9,397
710400 Food Services - Supplies / Materials	159,105	341,065	271,259	294,985
710500 Food Services - Capital Objects	21,490	50,673	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	393,409	651,365	590,283	608,482

Balance Sheet				
111000 Cash	100,212	288,501	238,690	136,906
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	16,198	40,692	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	54,536	0	120
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	13,914	16,930	24,313	22,850
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	3,978	25,191	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	98,518	232,536	214,377	113,936

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	43,712	72,374	65,587	67,609

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.25	3.21	3.27	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: **IDAHO FALLS**
 DISTRICT / CHARTER NUMBER: **091.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	327	446	3,309	32,902
416100 Meal Sales - Reimbursable	21,667	-11,398	805,375	876,197
416200 Meal Sales - Non-reimbursable	21,677	19,340	32,846	40,538
416900 Other Food Sales	5,408	15,390	77,353	17,725
419000 Other Local Revenue	1,563	9,462	27,459	42,211
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	2,706,873	4,376,697	2,734,102	2,579,239
440000 Commodities and Other Federal Grants	227,326	421,673	562,018	473,908
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	92,303	119,678	107,454	319,401
Total Revenues	3,077,144	4,951,288	4,349,916	4,382,121

Expenditures				
710100 Food Services - Salaries	1,034,821	1,564,412	1,454,724	1,425,234
710200 Food Services - Benefits	525,007	520,032	751,130	592,700
710300 Food Services - Purchased Services	17,428	57,268	106,942	75,778
710400 Food Services - Supplies / Materials	1,447,436	1,863,382	2,013,683	2,000,202
710500 Food Services - Capital Objects	0	72,497	23,595	28,475
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	456,462	60,901	0
Total Expenditures	3,024,692	4,534,053	4,410,975	4,122,389

Balance Sheet				
111000 Cash	976,043	1,440,376	1,403,830	1,598,609
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	52,281	69,438	20,498	25,134
115000 Inventories	122,531	129,114	128,324	155,279
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	12,831	15,559	5,987	3,067
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	225,546	283,922	337,644	243,711
218000 Payroll Withholding	-3,600	6,173	-63,192	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	41	2	0	299
310000 Reserved for Inventories/Other	-48,512	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	964,549	1,333,272	1,272,213	1,531,945

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	336,077	503,784	490,108	458,043

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.87	2.65	2.60	3.34

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	2,170	2,437	13,609	24,813
416100 Meal Sales - Reimbursable	45,804	14,912	647,231	674,562
416200 Meal Sales - Non-reimbursable	-1,262	1,948	-625	3,016
416900 Other Food Sales	0	6,838	10,986	6,627
419000 Other Local Revenue	0	0	620	212
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	2,336,734	3,123,186	1,167,716	1,118,060
440000 Commodities and Other Federal Grants	141,052	147,326	396,840	317,537
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	43,134	54,762	56,789	58,239
Total Revenues	2,567,632	3,351,409	2,293,166	2,203,066

Expenditures				
710100 Food Services - Salaries	601,738	762,691	764,849	786,294
710200 Food Services - Benefits	239,205	332,548	383,901	359,289
710300 Food Services - Purchased Services	62,954	38,555	56,776	34,793
710400 Food Services - Supplies / Materials	1,114,242	1,358,482	1,041,786	1,192,948
710500 Food Services - Capital Objects	0	114,917	0	53,651
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	17,889	27,349	22,500	23,500
Total Expenditures	2,036,028	2,634,542	2,269,812	2,450,475

Balance Sheet				
111000 Cash	842,019	1,139,054	1,572,719	1,231,638
112000 Investments	445,489	446,411	460,020	484,833
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	362,104	181	1,160
115000 Inventories	72,609	144,009	97,161	163,520
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	45,545	30,154	19,297	22,886
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	91,243	121,229	147,235	142,125
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	1,223,329	1,940,195	1,963,549	1,716,140
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	226,225	292,727	252,201	272,275

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.41	6.63	7.79	6.30

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	1,774	3,063	2,324	1,444
416100 Meal Sales - Reimbursable	6,287	2,575	265,256	239,077
416200 Meal Sales - Non-reimbursable	8,037	10,299	11,299	17,220
416900 Other Food Sales	0	0	10	6,065
419000 Other Local Revenue	27,334	9,554	10,415	3,668
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	2,882,329	2,792,383	1,540,518	1,527,854
440000 Commodities and Other Federal Grants	164,278	307,320	217,074	155,739
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	3,090,039	3,125,194	2,046,896	1,951,067

Expenditures				
710100 Food Services - Salaries	540,407	569,448	661,184	841,264
710200 Food Services - Benefits	305,350	305,638	402,658	484,043
710300 Food Services - Purchased Services	43,735	82,710	64,853	76,705
710400 Food Services - Supplies / Materials	1,448,045	1,366,625	1,309,453	1,388,492
710500 Food Services - Capital Objects	15,673	64,744	22,126	4,617
710600 Food Services - Debt Retirement	448	783	730	1,114
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	2,353,658	2,389,948	2,461,004	2,796,235

Balance Sheet				
111000 Cash	5,086	57,452	1,507,942	705,688
112000 Investments	1,156,376	1,913,202	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	80,864	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	61,823	59,046	76,562	104,797
218000 Payroll Withholding	49,000	44,859	59,603	74,282
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	1,050,639	1,785,885	1,371,777	526,609
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	261,518	265,550	273,445	310,693

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.02	6.73	5.02	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: **KAMIAH JOINT**
 DISTRICT / CHARTER NUMBER: **304.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	629	1,141
416100 Meal Sales - Reimbursable	0	0	0	120
416200 Meal Sales - Non-reimbursable	64	0	286	330
416900 Other Food Sales	7,503	6,847	4,694	5,205
419000 Other Local Revenue	267	500	243	122
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	291,161	271,671	196,775	237,969
440000 Commodities and Other Federal Grants	22,831	18,617	17,193	11,369
453000 Sale / Compensation from Sale of Fixed Assets	4,000	0	0	0
460000 Transfers In	0	0	0	74,435
Total Revenues	325,826	297,635	219,820	330,691

Expenditures				
710100 Food Services - Salaries	76,924	79,375	100,301	105,410
710200 Food Services - Benefits	46,375	51,322	59,956	65,088
710300 Food Services - Purchased Services	225	321	1,810	2,859
710400 Food Services - Supplies / Materials	124,618	116,207	138,992	123,625
710500 Food Services - Capital Objects	6,800	0	0	51,473
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	254,942	247,225	301,059	348,455

Balance Sheet				
111000 Cash	62,389	113,383	35,683	26,976
112000 Investments	20,466	20,521	21,150	22,291
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	11,470	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	3	0	0	540
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	11,968	12,610	16,778	26,436
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	11,470	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	70,884	121,294	40,055	22,291

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	28,327	27,469	33,451	38,717

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.50	4.42	1.20	0.58

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	255	93,324	53,301
416200 Meal Sales - Non-reimbursable	2,224	9,665	8,553	6,418
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	313	258	671	2,473
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	377,505	607,973	320,040	323,483
440000 Commodities and Other Federal Grants	17,632	34,220	24,209	25,935
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	41,184	11,272	10,534	242,169
Total Revenues	438,858	663,643	457,331	653,779

Expenditures				
710100 Food Services - Salaries	119,422	168,355	170,956	189,180
710200 Food Services - Benefits	117,256	102,573	112,902	113,316
710300 Food Services - Purchased Services	7,489	8,918	19,496	4,214
710400 Food Services - Supplies / Materials	213,848	305,920	236,891	354,528
710500 Food Services - Capital Objects	268	0	4,069	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	458,283	585,766	544,314	661,238

Balance Sheet				
111000 Cash	33,925	119,667	21,626	39,294
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	10,076	0	0	40
115000 Inventories	16,565	20,698	29,411	15,492
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	2,919	4,398	894	10,236
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	41,082	41,527	42,684	42,129
218000 Payroll Withholding	0	-2	0	2,461
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	16,565	94,442	7,459	0

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	50,920	65,085	60,479	73,471

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.33	1.45	0.12	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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	6,580	28	48,604	60,450
416200 Meal Sales - Non-reimbursable	1,055	683	1,346	585
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	106	0	601
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	119,984	136,277	115,374	96,602
440000 Commodities and Other Federal Grants	8,614	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	16,265	0	0
Total Revenues	136,233	153,359	165,324	158,238

Expenditures				
710100 Food Services - Salaries	55,893	54,678	51,966	67,754
710200 Food Services - Benefits	23,184	29,324	39,324	42,053
710300 Food Services - Purchased Services	1,710	1,351	1,459	1,914
710400 Food Services - Supplies / Materials	49,062	77,825	57,953	36,886
710500 Food Services - Capital Objects	0	0	0	999
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	129,849	163,178	150,702	149,606

Balance Sheet				
111000 Cash	4,878	0	14,622	27,604
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	15,458	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	5,714	0	0	0
218000 Payroll Withholding	4,803	0	0	4,350
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	9,819	0	14,622	23,254
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	14,428	18,131	16,745	16,623

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.68	0.00	0.87	1.40

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	90	199	269	256
416100 Meal Sales - Reimbursable	41,176	7,531	274,155	251,284
416200 Meal Sales - Non-reimbursable	1,017	6,616	4,628	5,321
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	7,662	8,005	5,873	10,474
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	957,197	1,220,842	470,480	393,871
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	-29,040	0	0
Total Revenues	1,007,142	1,214,153	755,405	661,206

Expenditures				
710100 Food Services - Salaries	251,921	300,808	252,414	272,180
710200 Food Services - Benefits	86,046	141,752	100,320	98,632
710300 Food Services - Purchased Services	9,279	17,809	19,939	35,473
710400 Food Services - Supplies / Materials	470,005	511,376	291,308	234,816
710500 Food Services - Capital Objects	1,500	9,312	39,250	57,462
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	818,751	981,057	703,231	698,563

Balance Sheet				
111000 Cash	213,919	492,793	527,863	537,520
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	31,615
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	45,779	28,675	44,074
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	213,919	447,014	499,188	461,831

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	90,972	109,006	78,137	77,618

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.35	4.10	6.39	5.95

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	1,784	-441	31,584	36,395
416200 Meal Sales - Non-reimbursable	1,766	2,292	1,531	1,205
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	65	100	58
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	84,491	116,815	77,441	66,204
440000 Commodities and Other Federal Grants	7,376	63	0	12,327
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	2,025	0	2,734	3,740
Total Revenues	97,442	118,794	113,390	119,929

Expenditures				
710100 Food Services - Salaries	38,307	47,926	43,280	54,846
710200 Food Services - Benefits	18,075	18,780	18,706	19,966
710300 Food Services - Purchased Services	2,221	2,544	2,231	3,216
710400 Food Services - Supplies / Materials	38,839	36,485	37,891	52,855
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	97,442	105,735	102,108	130,883

Balance Sheet				
111000 Cash	790	15,775	31,674	20,651
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	4,618	93	5,034
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	-4	-4	3,597
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	4,163	4,404	5,212
218000 Payroll Withholding	790	3,173	3,024	2,782
221000 Deferred Revenue	0	0	0	705
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	13,061	24,343	13,389
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	10,827	11,748	11,345	14,543

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	1.11	2.15	0.92

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	12	0	0	0
416100 Meal Sales - Reimbursable	11,871	112	500,786	615,740
416200 Meal Sales - Non-reimbursable	3,897	2,556	3,419	12,310
416900 Other Food Sales	47	262	90	29,068
419000 Other Local Revenue	873	7,186	5,730	38,818
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	2,074,177	2,901,377	1,102,020	1,040,442
440000 Commodities and Other Federal Grants	33,676	92,925	151,234	158,485
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	2,124,553	3,004,418	1,763,279	1,894,863

Expenditures				
710100 Food Services - Salaries	510,898	685,961	868,327	869,354
710200 Food Services - Benefits	259,453	303,177	328,606	347,761
710300 Food Services - Purchased Services	7,287	6,827	36,480	14,044
710400 Food Services - Supplies / Materials	961,967	1,490,782	1,026,436	721,116
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	13,821	17,585	18,799	20,933
Total Expenditures	1,753,426	2,504,332	2,278,648	1,973,208

Balance Sheet				
111000 Cash	589,361	1,362,631	806,113	679,743
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	311,667	6,963	0	27,831
115000 Inventories	69,068	80,134	132,671	114,076
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	361,690	316,738	270,332	225,944
213000 Accounts Payable	0	1,092	88	312
214000 Contracts Payable	62,665	86,071	137,906	143,281
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	-7,830	-7,830	-7,830	-7,830
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	553,571	1,053,657	538,288	459,943
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	194,825	278,259	253,183	219,245

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.84	3.79	2.13	2.10

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	393	148	338,402	317,215
416200 Meal Sales - Non-reimbursable	4,748	3,419	5,412	3,575
416900 Other Food Sales	839	724	27,393	46,840
419000 Other Local Revenue	12,580	17,316	36,736	21,800
439000 Other State Revenue	1,200	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,617,968	1,868,785	878,364	908,445
440000 Commodities and Other Federal Grants	103,753	76,150	162,589	142,045
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	272,000	0	200,000	200,000
Total Revenues	2,013,481	1,966,542	1,648,896	1,639,920

Expenditures				
710100 Food Services - Salaries	549,260	587,018	622,898	625,397
710200 Food Services - Benefits	253,337	252,641	264,957	243,364
710300 Food Services - Purchased Services	29,864	12,385	22,780	10,356
710400 Food Services - Supplies / Materials	593,669	673,705	735,826	676,124
710500 Food Services - Capital Objects	0	60,654	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	505,000	0	0
Total Expenditures	1,426,130	2,091,403	1,646,461	1,555,241

Balance Sheet				
111000 Cash	0	0	0	740,333
112000 Investments	628,574	562,759	666,718	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	139,126	83,762	6,371	15,446
115000 Inventories	0	0	0	50,571
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	801	826	2,261	2,591
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	17,060	15,776	29,195	23,656
218000 Payroll Withholding	91,041	95,959	105,261	122,111
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	23	0	46
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	658,798	533,937	536,372	657,946

Average Monthly Expenditures * (Total expenditures above divided by 9* operating months)	158,459	232,378	182,940	172,805
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.16	2.30	2.93	3.81
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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.

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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	3,163	0	370,135	400,843
416200 Meal Sales - Non-reimbursable	7,637	29,526	135,731	150,816
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	532	279	263
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	2,025,993	2,235,289	856,331	800,653
440000 Commodities and Other Federal Grants	177,486	121,737	93,976	116,116
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	721	1,116
Total Revenues	2,214,279	2,387,084	1,457,173	1,469,807

Expenditures				
710100 Food Services - Salaries	0	0	0	0
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	690,276	856,040	866,481	829,065
710400 Food Services - Supplies / Materials	874,288	829,983	837,360	668,769
710500 Food Services - Capital Objects	0	92,181	328,283	253,363
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	9,914	11,789	9,665	9,995
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	1,574,478	1,789,993	2,041,789	1,761,192

Balance Sheet				
111000 Cash	723,043	1,480,242	842,827	570,643
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	178,318	0	47,307	34,965
115000 Inventories	55,295	49,367	54,650	49,142
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	82,160	58,022	57,813	59,164
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	874,496	1,471,587	886,971	595,586

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	174,942	198,888	226,865	195,688

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.00	7.40	3.91	3.04

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	225	96	1,412	2,574
416100 Meal Sales - Reimbursable	0	0	4	31
416200 Meal Sales - Non-reimbursable	502	3,408	8,564	10,423
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	466,736	492,898	498,525	496,781
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	16,587
Total Revenues	467,463	496,402	508,505	526,396

Expenditures				
710100 Food Services - Salaries	128,814	146,796	179,932	210,264
710200 Food Services - Benefits	79,608	80,363	89,286	100,914
710300 Food Services - Purchased Services	450	530	897	1,561
710400 Food Services - Supplies / Materials	195,846	240,316	271,612	300,604
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	404,718	468,005	541,727	613,343

Balance Sheet				
111000 Cash	53,555	40,553	85,646	3,828
112000 Investments	46,216	46,312	47,724	50,298
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	30,945	93,120	439	492
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	4,097	9,511	0	4,736
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	34,847	36,994	46,862	49,882
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	13,311	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	91,772	120,169	86,947	0

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	44,969	52,001	60,192	68,149

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.04	2.31	1.44	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: **LEGACY CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **478.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	3,294	-828	39,128	48,441
416200 Meal Sales - Non-reimbursable	388	1,349	3,238	2,367
416900 Other Food Sales	8,731	2,017	3,914	5,437
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	112,588	174,215	56,896	56,263
440000 Commodities and Other Federal Grants	6,597	12,683	9,752	12,150
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	131,598	189,436	112,928	124,658

Expenditures				
710100 Food Services - Salaries	22,000	45,018	33,167	34,899
710200 Food Services - Benefits	11,682	19,553	19,505	25,071
710300 Food Services - Purchased Services	6,990	13,874	8,415	14,406
710400 Food Services - Supplies / Materials	43,953	58,676	51,020	55,160
710500 Food Services - Capital Objects	796	16,227	4,414	6,738
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	85,421	153,348	116,521	136,274

Balance Sheet				
111000 Cash	85,585	97,911	116,752	107,479
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	341	29,067	8,330	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	52	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	2,813	6,143	3,538	3,487
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	1,582	5,936	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	83,113	119,201	115,608	103,992

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	9,491	17,039	12,947	15,142

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	8.76	7.00	8.93	6.87

* 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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	1,019	3,176	48,542	76,249
416100 Meal Sales - Reimbursable	132,055	36,845	830,629	910,698
416200 Meal Sales - Non-reimbursable	0	88	320	457
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	2,320,014	3,255,115	1,602,822	1,336,144
440000 Commodities and Other Federal Grants	2,074	0	698	23,535
453000 Sale / Compensation from Sale of Fixed Assets	660	0	0	0
460000 Transfers In	55,157	60,537	71,058	86,151
Total Revenues	2,510,979	3,355,761	2,554,069	2,433,234

Expenditures				
710100 Food Services - Salaries	776,591	814,343	919,061	994,104
710200 Food Services - Benefits	347,895	338,160	376,042	404,873
710300 Food Services - Purchased Services	28,574	22,979	20,291	40,618
710400 Food Services - Supplies / Materials	930,854	1,097,007	1,122,129	1,259,587
710500 Food Services - Capital Objects	235,903	16,217	120,434	2,438
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	2,319,817	2,288,706	2,557,957	2,701,620

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	702,308	1,758,462	1,713,116	1,462,386
115000 Inventories	77,007	93,617	123,261	96,284
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	51,781	53,684	28,163	17,561
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	100,627	103,422	114,979	116,717
218000 Payroll Withholding	19,250	20,261	22,411	21,954
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	607,657	1,674,712	1,670,824	1,402,438

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	257,757	254,301	284,217	300,180

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.36	6.59	5.88	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: **LIBERTY CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **458.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	2,917	-827	56,304	57,383
416200 Meal Sales - Non-reimbursable	2,715	1,813	1,228	906
416900 Other Food Sales	25,594	16,073	11,442	12,627
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	147,643	235,880	88,331	72,130
440000 Commodities and Other Federal Grants	16,267	16,683	18,006	15,578
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	195,136	269,622	175,311	158,624

Expenditures				
710100 Food Services - Salaries	72,574	68,056	67,666	73,265
710200 Food Services - Benefits	21,190	19,711	48,401	38,088
710300 Food Services - Purchased Services	10,305	17,781	12,218	14,970
710400 Food Services - Supplies / Materials	81,572	92,284	86,617	78,526
710500 Food Services - Capital Objects	1,578	37,174	19,616	210
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	187,219	235,006	234,518	205,059

Balance Sheet				
111000 Cash	80,765	115,690	59,041	10,569
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	270	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	8,394	8,433	10,991	8,954
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	72,641	107,257	48,050	1,615

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	20,802	26,112	26,058	22,784

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.49	4.11	1.84	0.07

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	1,627	529	22,243	31,183
416200 Meal Sales - Non-reimbursable	714	667	1,575	959
416900 Other Food Sales	332	291	211	107
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	57,269	92,829	50,104	43,653
440000 Commodities and Other Federal Grants	132	0	0	5,007
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	60,074	94,316	74,133	80,909

Expenditures				
710100 Food Services - Salaries	24,402	21,794	28,323	30,346
710200 Food Services - Benefits	0	0	0	11,728
710300 Food Services - Purchased Services	286	0	315	10,518
710400 Food Services - Supplies / Materials	36,082	47,712	50,024	51,512
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	60,770	69,506	78,662	104,104

Balance Sheet				
111000 Cash	4,111	9,341	26,042	-5,480
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	19,580	3,856	9,255
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	5,505	2,577
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	4,111	28,921	24,393	1,198

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	6,752	7,723	8,740	11,567

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.61	3.74	2.79	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: **MADISON**
 DISTRICT / CHARTER NUMBER: **321.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	1,615	1,631	17,537	28,018
416100 Meal Sales - Reimbursable	52,159	15,988	559,119	616,269
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	79,949	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,861,037	2,846,558	1,110,846	1,059,166
440000 Commodities and Other Federal Grants	105,371	56,819	182,503	127,648
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	300,000
Total Revenues	2,100,131	2,920,996	1,870,005	2,131,101

Expenditures				
710100 Food Services - Salaries	617,558	801,324	729,475	786,741
710200 Food Services - Benefits	132,570	160,116	169,357	167,094
710300 Food Services - Purchased Services	163,819	345,757	69,536	78,062
710400 Food Services - Supplies / Materials	975,754	1,207,132	831,143	886,509
710500 Food Services - Capital Objects	12,176	101,415	163,149	233,842
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	1,116	906	918	888
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	1,902,993	2,616,650	1,963,578	2,153,136

Balance Sheet				
111000 Cash	530,714	862,021	837,493	788,365
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	62,521	27,315	3,200	0
115000 Inventories	36,202	52,435	47,054	66,323
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	12,093	14,990	41,111	28,238
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	90,447	95,538	108,966	110,815
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	526,897	831,243	737,670	715,635

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	211,444	290,739	218,175	239,237

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.49	2.86	3.38	2.99

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	20,356	-1,417	166,745	181,484
416200 Meal Sales - Non-reimbursable	2,052	1,287	1,102	1,800
416900 Other Food Sales	988	279	337	687
419000 Other Local Revenue	293	282	347	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	404,431	614,540	253,592	253,665
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	15,000	15,000	116,500	158,528
Total Revenues	443,120	629,971	538,623	596,164

Expenditures				
710100 Food Services - Salaries	169,526	209,920	212,421	227,918
710200 Food Services - Benefits	84,179	114,848	114,225	132,516
710300 Food Services - Purchased Services	11,824	12,965	11,524	12,108
710400 Food Services - Supplies / Materials	219,595	281,293	240,608	218,014
710500 Food Services - Capital Objects	3,733	4,316	731	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	488,857	623,342	579,509	590,556

Balance Sheet				
111000 Cash	23,208	49,059	16,013	24,231
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	18,766	14,226	54	5,387
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	7,169	18,177	11,702	1,828
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	6,165	9,830	9,973	27,790
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	28,640	35,278	-5,608	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	54,317	69,260	64,390	65,617

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.53	0.51	-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: **MARSING JOINT**
 DISTRICT / CHARTER NUMBER: **363.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	20	15	0	0
416100 Meal Sales - Reimbursable	18,608	12,461	103,564	117,362
416200 Meal Sales - Non-reimbursable	0	0	36,805	55,653
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	691	1,821	1,566	4,658
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	55,531	34,814	333,296	317,204
440000 Commodities and Other Federal Grants	560,396	653,428	137,224	101,591
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	21,500	20,000	20,000	18,000
Total Revenues	656,746	722,539	632,455	614,468

Expenditures				
710100 Food Services - Salaries	264,195	252,975	268,415	230,014
710200 Food Services - Benefits	19,974	6,057	101,133	180,993
710300 Food Services - Purchased Services	28,204	32,669	42,953	42,625
710400 Food Services - Supplies / Materials	250,394	296,747	252,564	272,042
710500 Food Services - Capital Objects	0	14,536	33,375	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	562,767	602,984	698,440	725,674

Balance Sheet				
111000 Cash	188,683	279,283	173,476	0
112000 Investments	34,772	39,016	109,152	189,086
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	4,097	0	0
115000 Inventories	21,043	18,593	19,155	19,479
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	704	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	45,011	21,947	48,022	66,714
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	199,487	319,042	253,057	141,851

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	62,530	66,998	77,604	80,630

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.19	4.76	3.26	1.76

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	21,710	6,142	224,523	262,064
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	293,054	695,460	258,325	216,115
440000 Commodities and Other Federal Grants	18,035	13,909	51,863	29,250
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	46,466	0	0	0
Total Revenues	379,265	715,511	534,711	507,429

Expenditures				
710100 Food Services - Salaries	186,988	186,171	237,183	230,841
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	2,432	3,010	2,522	2,965
710400 Food Services - Supplies / Materials	194,620	322,592	363,921	407,096
710500 Food Services - Capital Objects	0	0	0	700
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	384,040	511,773	603,626	641,602

Balance Sheet				
111000 Cash	0	236,258	164,022	37,896
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	53,963	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	19,290	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	34,679	32,520	29,157	37,683
218000 Payroll Withholding	0	0	42	-417
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	-6	0	0	-20
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	203,738	134,823	650

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	42,671	56,864	67,070	71,289

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	3.58	2.01	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: **MEADOWS VALLEY**
 DISTRICT / CHARTER NUMBER: **011.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	2,088	0	11,227	12,394
416200 Meal Sales - Non-reimbursable	167	3,184	2,005	3,505
416900 Other Food Sales	0	1,870	2,261	3,040
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	95,364	92,940	76,706	54,578
440000 Commodities and Other Federal Grants	5,594	660	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	3,399	0	0	20,583
Total Revenues	106,612	98,654	92,199	94,100

Expenditures				
710100 Food Services - Salaries	42,567	44,121	31,903	51,246
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	1,077	1,498	7,298	2,467
710400 Food Services - Supplies / Materials	62,956	46,843	46,712	49,276
710500 Food Services - Capital Objects	0	0	0	3,167
710600 Food Services - Debt Retirement	12	67	190	165
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	106,612	92,529	86,103	106,321

Balance Sheet				
111000 Cash	5,413	11,538	17,634	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	4,196	4,196	4,196	0
218000 Payroll Withholding	1,217	1,217	1,217	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	6,125	12,221	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	11,846	10,281	9,567	11,813

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.60	1.28	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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	139	354	4,479	7,428
416100 Meal Sales - Reimbursable	20,882	2,717	76,899	72,975
416200 Meal Sales - Non-reimbursable	1,538	2,208	1,094	1,772
416900 Other Food Sales	158	54	638	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	332,928	421,003	242,369	170,343
440000 Commodities and Other Federal Grants	19,071	0	25,690	25,328
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	374,716	426,336	351,169	277,846

Expenditures				
710100 Food Services - Salaries	77,904	90,343	82,722	86,431
710200 Food Services - Benefits	22,112	21,374	32,728	40,499
710300 Food Services - Purchased Services	3,463	4,031	9,994	18,713
710400 Food Services - Supplies / Materials	193,309	200,518	216,586	204,393
710500 Food Services - Capital Objects	22,525	22,856	37,651	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	319,313	339,122	379,681	350,036

Balance Sheet				
111000 Cash	62,508	142,340	99,058	0
112000 Investments	132,056	132,325	136,358	138,577
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	1,330	97	542	32,217
115000 Inventories	23,460	25,100	41,895	40,121
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	3,473	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	12,259	10,173	16,342	19,372
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	12,275	11,129	11,463	13,685
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	191,347	278,560	250,048	177,858

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	35,479	37,680	42,187	38,893

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.39	7.39	5.93	4.57

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	15	0	96	0
416100 Meal Sales - Reimbursable	7,310	0	5,156	0
416200 Meal Sales - Non-reimbursable	2,812	4,678	361,290	289,273
416900 Other Food Sales	614	1,315	11,821	6,701
419000 Other Local Revenue	5,935	6,274	310	251
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	970,927	1,824,780	562,500	625,636
440000 Commodities and Other Federal Grants	94,998	132,724	114,916	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	22,759	0	31,503	34,725
Total Revenues	1,105,370	1,969,771	1,087,592	956,586

Expenditures				
710100 Food Services - Salaries	331,441	366,816	411,834	453,923
710200 Food Services - Benefits	209,077	182,571	304,718	326,881
710300 Food Services - Purchased Services	30,297	33,144	72,690	46,293
710400 Food Services - Supplies / Materials	349,905	516,350	464,381	403,110
710500 Food Services - Capital Objects	0	12,532	2,614	72,297
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	920,720	1,111,413	1,256,237	1,302,504

Balance Sheet				
111000 Cash	222,637	1,067,041	898,904	576,925
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	46,071	63,879	64,479	73,274
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	84,058	53,943	48,474	112,353
218000 Payroll Withholding	0	33,969	40,546	9,401
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	184,650	1,043,008	874,363	528,445

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	102,302	123,490	139,582	144,723

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.80	8.45	6.26	3.65

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	1,010	592	5,990	15,990
416200 Meal Sales - Non-reimbursable	1,665	1,234	748	1,379
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	61,668	79,989	69,329	47,730
440000 Commodities and Other Federal Grants	3,876	0	20,424	9,256
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	68,219	81,815	96,491	74,355

Expenditures				
710100 Food Services - Salaries	14,994	16,045	16,709	19,404
710200 Food Services - Benefits	5,455	6,334	7,480	7,569
710300 Food Services - Purchased Services	160	940	467	2,320
710400 Food Services - Supplies / Materials	37,675	35,781	54,034	49,833
710500 Food Services - Capital Objects	0	0	7,342	13,637
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	58,284	59,100	86,032	92,763

Balance Sheet				
111000 Cash	22,399	44,988	55,830	38,154
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	3,620	3,494	3,877	4,609
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	18,779	41,494	51,953	33,545

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	6,476	6,567	9,559	10,307

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.90	6.32	5.43	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: **MINIDOKA COUNTY JOINT**
 DISTRICT / CHARTER NUMBER: **331.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	786	1,944	24,922	15,682
416100 Meal Sales - Reimbursable	72,527	6,794	327,263	428,692
416200 Meal Sales - Non-reimbursable	10,157	10,497	7,557	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	8,991	977	529	45,077
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,992,114	2,504,617	1,511,438	1,343,270
440000 Commodities and Other Federal Grants	188,140	76,581	64,519	5,538
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	41,288	42,056	0	66,250
Total Revenues	2,314,003	2,643,466	1,936,228	1,904,509

Expenditures				
710100 Food Services - Salaries	569,367	577,371	702,910	921,103
710200 Food Services - Benefits	374,388	396,965	511,569	558,982
710300 Food Services - Purchased Services	51,738	65,359	57,041	46,482
710400 Food Services - Supplies / Materials	939,303	1,034,639	1,046,412	1,268,980
710500 Food Services - Capital Objects	0	101,410	2,299	89,779
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	40,747	0
Total Expenditures	1,934,796	2,175,744	2,360,978	2,885,326

Balance Sheet				
111000 Cash	56,201	206,451	135,000	126,068
112000 Investments	300,487	878,887	574,401	43,021
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	350,629	78,496	130,240	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	71,434	0
213000 Accounts Payable	26,405	3,922	2,227	257,420
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	45,556	50,260	0	0
218000 Payroll Withholding	70,436	76,946	158,118	284,105
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	31	94	0	518
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	564,889	1,032,612	607,862	-372,954

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	214,977	241,749	262,331	320,592

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.63	4.27	2.32	-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: **MOSAICS**
 DISTRICT / CHARTER NUMBER: **544.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	3,017	537	47,070	66,711
416200 Meal Sales - Non-reimbursable	318	0	2,665	52
416900 Other Food Sales	0	0	4,326	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	128,430	229,198	109,557	143,996
440000 Commodities and Other Federal Grants	5	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	131,770	229,735	163,618	210,759

Expenditures				
710100 Food Services - Salaries	34,560	49,745	59,295	63,345
710200 Food Services - Benefits	9,803	13,090	7,100	6,853
710300 Food Services - Purchased Services	9,712	1,054	1,417	7,021
710400 Food Services - Supplies / Materials	74,054	106,642	87,657	118,004
710500 Food Services - Capital Objects	0	28,168	37	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	128,129	198,699	155,506	195,223

Balance Sheet				
111000 Cash	0	67,781	48,450	64,017
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	15,737	10,615	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	7,384	0	0	0
213000 Accounts Payable	1,124	28,609	139	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	3,588	4,495	5,522	5,692
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	10,615	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	3,641	34,677	42,789	58,325
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	14,237	22,078	17,278	21,691

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.26	1.57	2.48	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: **MOSCOW CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **813.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	19,130	22,152
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	2,088	2,781	27,028	28,489
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	304	368
Total Revenues	2,088	2,781	46,462	51,009

Expenditures				
710100 Food Services - Salaries	1,652	0	3,976	4,871
710200 Food Services - Benefits	354	0	635	2,263
710300 Food Services - Purchased Services	40	0	31,234	35,800
710400 Food Services - Supplies / Materials	895	2,768	6,623	8,519
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	2,941	2,768	42,468	51,453

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	13	4,007	3,563
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	13	4,007	3,563
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	327	308	4,719	5,717

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.04	0.85	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: **MOSCOW**
 DISTRICT / CHARTER NUMBER: **281.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	4,311	-346	178,453	206,874
416200 Meal Sales - Non-reimbursable	1,958	1,802	11,429	9,465
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	1,982	1,545	64,273	76,934
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	4,400
445500 Federal Reimbursement	558,015	1,054,300	446,847	385,802
440000 Commodities and Other Federal Grants	0	40,244	45,722	58,967
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	23,000	24,691	34,442	25,306
Total Revenues	589,266	1,122,236	781,166	767,748

Expenditures				
710100 Food Services - Salaries	284,281	297,162	308,130	335,335
710200 Food Services - Benefits	159,400	167,623	162,332	173,459
710300 Food Services - Purchased Services	5,344	6,877	15,667	15,492
710400 Food Services - Supplies / Materials	179,083	341,263	332,696	378,158
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	628,108	812,925	818,825	902,444

Balance Sheet				
111000 Cash	56,380	331,764	284,008	136,358
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	19,669	47,306	54,535	44,803
115000 Inventories	55,244	37,007	48,858	66,454
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	30,735	8,187	18,453	8,037
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	40,763	40,245	40,524	45,367
218000 Payroll Withholding	23,723	22,808	21,792	22,827
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	55,244	37,007	48,858	66,454
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	-19,172	307,830	257,774	104,930
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	69,790	90,325	90,981	100,272

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.27	3.41	2.83	1.05

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	7	9	190	236
416100 Meal Sales - Reimbursable	4,216	0	383,502	441,507
416200 Meal Sales - Non-reimbursable	8,762	33,943	53,153	68,651
416900 Other Food Sales	0	0	322	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,138,268	1,731,180	1,156,742	989,386
440000 Commodities and Other Federal Grants	109,114	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	30,000	31,000	38,895	45,500
Total Revenues	1,290,367	1,796,132	1,632,804	1,545,280

Expenditures				
710100 Food Services - Salaries	343,245	403,345	510,671	591,375
710200 Food Services - Benefits	160,608	163,528	217,331	245,790
710300 Food Services - Purchased Services	437,839	769,634	737,561	804,463
710400 Food Services - Supplies / Materials	150,804	44,699	66,107	113,553
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	41,152	14,968	107,597	112,142
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	1,133,648	1,396,174	1,639,267	1,867,323

Balance Sheet				
111000 Cash	541,918	981,642	924,750	499,257
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	166,329
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	52,479	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	224	25,193	12,834	9,918
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	53,155	52,753	67,162	80,700
218000 Payroll Withholding	222	222	222	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	-15,199	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	503,516	903,474	897,011	574,968
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	125,961	155,130	182,141	207,480

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.00	5.82	4.92	2.77

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	17,661	15,403	64,916	84,846
416200 Meal Sales - Non-reimbursable	38,908	36,155	54,021	89,578
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	538,246	621,669	364,265	308,078
440000 Commodities and Other Federal Grants	33,954	21,533	30,418	106,793
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	26	0	0	0
Total Revenues	628,795	694,760	513,620	589,295

Expenditures				
710100 Food Services - Salaries	439	266	210	0
710200 Food Services - Benefits	81	61	16	0
710300 Food Services - Purchased Services	297,718	313,367	284,695	320,097
710400 Food Services - Supplies / Materials	233,218	299,267	210,339	234,936
710500 Food Services - Capital Objects	22,969	0	0	76,234
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	9,557	15,515	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	554,425	622,518	510,775	631,267

Balance Sheet				
111000 Cash	111,224	206,723	206,487	164,515
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	16,428	0	0	0
115000 Inventories	32,219	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	18,705	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	3,081	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	9,766	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	131,400	203,642	206,487	164,515

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	61,603	69,169	56,753	70,141

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.13	2.94	3.64	2.35

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	7,736	-141	24,222	45,789
416200 Meal Sales - Non-reimbursable	416	7,429	236	804
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	25,737	14,724	8,664	22,017
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	417,302	398,445	372,191	293,027
440000 Commodities and Other Federal Grants	34,498	22,569	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	485,689	443,026	405,313	361,637

Expenditures				
710100 Food Services - Salaries	64,070	95,112	102,558	113,510
710200 Food Services - Benefits	22,314	28,178	30,969	31,911
710300 Food Services - Purchased Services	3,685	7,772	4,611	8,758
710400 Food Services - Supplies / Materials	168,476	199,902	183,560	203,886
710500 Food Services - Capital Objects	16,058	57,145	70,185	27,426
710600 Food Services - Debt Retirement	0	133	508	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	274,603	388,242	392,391	385,491

Balance Sheet				
111000 Cash	199,332	12,475	28,785	0
112000 Investments	180,000	420,783	420,782	420,783
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	24,308
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	14,488
213000 Accounts Payable	2,046	1,188	4,575	9,464
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	377,286	432,070	444,992	421,139

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	30,511	43,138	43,599	42,832

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	12.37	10.02	10.21	9.83

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	3,143	3,498	89,314	142,988
416100 Meal Sales - Reimbursable	139,997	337,527	669,949	1,193,398
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	8,846	23,447	575,756	296,715
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	4,131,763	8,402,890	5,552,058	4,732,426
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	104,898	125,306	135,359	137,314
Total Revenues	4,388,647	8,892,668	7,022,436	6,502,841

Expenditures				
710100 Food Services - Salaries	1,509,588	1,769,954	1,944,456	1,918,994
710200 Food Services - Benefits	846,623	883,247	1,241,730	1,007,938
710300 Food Services - Purchased Services	108,470	184,496	165,340	157,749
710400 Food Services - Supplies / Materials	2,091,933	3,504,159	2,757,503	2,937,573
710500 Food Services - Capital Objects	3,465	56,460	1,030,491	394,550
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	115,367	154,622	162,959	164,825
Total Expenditures	4,675,446	6,552,938	7,302,479	6,581,629

Balance Sheet				
111000 Cash	831,340	1,220,008	3,846,211	1,247,404
112000 Investments	804,125	2,006,276	56,066	2,728,238
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	240,303	1,021,060	95,235	61,345
115000 Inventories	331,061	317,037	319,235	399,148
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	10,469	0	30,653	336,691
213000 Accounts Payable	2,965	7,583	3,148	70,567
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	255,469	287,974	316,989	203,548
221000 Deferred Revenue	5,161	0	66,533	1,438
200000 Other Current/Non-Current Liabilities	93,028	89,357	0	3,255
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,839,737	4,179,467	3,899,424	3,820,636

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	519,494	728,104	811,387	731,292

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.54	5.74	4.81	5.22

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	35,671	155	73,379	80,413
416200 Meal Sales - Non-reimbursable	945	379	5	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	314,799	480,270	242,477	203,919
440000 Commodities and Other Federal Grants	27,169	67,061	66,006	60,420
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	378,584	547,865	381,867	344,752

Expenditures				
710100 Food Services - Salaries	104,140	119,518	131,081	147,309
710200 Food Services - Benefits	39,377	51,943	62,433	67,652
710300 Food Services - Purchased Services	6,150	5,468	4,452	13,057
710400 Food Services - Supplies / Materials	126,586	179,057	161,386	175,002
710500 Food Services - Capital Objects	2,600	0	13,263	39,490
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	4,100	4,000	4,000	3,500
Total Expenditures	282,953	359,986	376,615	446,010

Balance Sheet				
111000 Cash	117,717	312,638	316,675	213,623
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	8,589	0	0	0
115000 Inventories	6,825	5,829	8,747	15,571
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	22,988	29,034	30,737	35,767
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	8,589	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	101,554	289,433	294,685	193,427

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	31,439	39,998	41,846	49,557

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.23	7.24	7.04	3.90

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	20	24	1,149	1,867
416100 Meal Sales - Reimbursable	1,805	-583	34,849	36,900
416200 Meal Sales - Non-reimbursable	2,102	2,510	4,537	4,759
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	75,943	103,164	77,932	66,808
440000 Commodities and Other Federal Grants	10,756	13,021	23,205	36,631
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	90,626	118,136	141,672	146,965

Expenditures				
710100 Food Services - Salaries	18,361	19,524	19,677	25,572
710200 Food Services - Benefits	9,104	9,872	12,876	15,527
710300 Food Services - Purchased Services	225	265	292	6,427
710400 Food Services - Supplies / Materials	57,337	64,969	79,632	80,421
710500 Food Services - Capital Objects	0	0	16,592	11,727
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	85,027	94,630	129,069	139,674

Balance Sheet				
111000 Cash	1,241	44	44	451
112000 Investments	10,890	27,928	47,051	59,027
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	7,665	9,987	783
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	4,473	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	4,368	4,726
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	2	2	3	6
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	12,129	35,635	48,238	55,529

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	9,447	10,514	14,341	15,519

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.28	3.39	3.36	3.58

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	3,666	1,949	18,292	22,326
416200 Meal Sales - Non-reimbursable	2,021	307	17,986	4,315
416900 Other Food Sales	382	0	0	7
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	82,454	96,022	37,148	39,735
440000 Commodities and Other Federal Grants	2,514	5,688	10,578	10,715
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	61,001
Total Revenues	91,037	103,966	84,004	138,099

Expenditures				
710100 Food Services - Salaries	35,033	35,913	44,032	52,388
710200 Food Services - Benefits	9,959	11,661	20,440	22,337
710300 Food Services - Purchased Services	166	275	634	247
710400 Food Services - Supplies / Materials	27,330	33,483	29,696	31,417
710500 Food Services - Capital Objects	0	1,276	0	5,998
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	72,488	82,608	94,802	112,387

Balance Sheet				
111000 Cash	36,191	59,045	32,446	74,519
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	7,078	17,566	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	1,376	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	5,510	5,630	8,771	7,566
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	7,078	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	30,681	52,039	41,241	66,953

Average Monthly Expenditures * (Total expenditures above divided by 9* operating months)	8,054	9,179	10,534	12,487
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.81	5.67	3.92	5.36
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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.

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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	-1,274	-539	19,646	15,161
416200 Meal Sales - Non-reimbursable	2,137	2,728	1,740	3,502
416900 Other Food Sales	38	933	0	634
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	105,217	122,191	90,143	91,515
440000 Commodities and Other Federal Grants	11,084	17,338	11,088	11,189
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	27,425	49,394
Total Revenues	117,202	142,651	150,042	171,395

Expenditures				
710100 Food Services - Salaries	38,333	39,446	59,995	50,498
710200 Food Services - Benefits	14,740	20,519	21,115	22,432
710300 Food Services - Purchased Services	3,494	5,765	5,685	13,932
710400 Food Services - Supplies / Materials	71,355	88,868	65,911	84,533
710500 Food Services - Capital Objects	4,315	0	17,681	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	132,237	154,598	170,387	171,395

Balance Sheet				
111000 Cash	41,443	27,746	18,170	12,507
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	530	333	189	389
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	8,621	7,068	17,981	12,118
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	32,292	20,345	0	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	14,693	17,178	18,932	19,044

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.20	1.18	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: **NOTUS**
 DISTRICT / CHARTER NUMBER: **135.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	7,333	5,461	41,227	40,023
416900 Other Food Sales	0	267	1,100	1,575
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	185,709	221,270	172,730	143,551
440000 Commodities and Other Federal Grants	24,909	22,193	17,170	16,646
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	217,951	249,191	232,227	201,795

Expenditures				
710100 Food Services - Salaries	78,676	90,711	83,862	92,344
710200 Food Services - Benefits	37,438	41,975	38,899	35,910
710300 Food Services - Purchased Services	14,699	14,465	25,109	17,964
710400 Food Services - Supplies / Materials	71,707	83,343	95,459	95,419
710500 Food Services - Capital Objects	507	1,850	1,147	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	203,027	232,344	244,476	241,637

Balance Sheet				
111000 Cash	63,287	96,878	84,003	45,899
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	227	2,413	2,396
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	12,281	29,252	30,812	32,533
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	51,006	67,853	55,604	15,762
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	22,559	25,816	27,164	26,849

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.26	2.63	2.05	0.59

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	29,930	15,734	108,388	105,357
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	246,304	433,886	256,319	217,090
440000 Commodities and Other Federal Grants	14,371	17,551	14,777	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	11,581
Total Revenues	290,605	467,171	379,484	334,028

Expenditures				
710100 Food Services - Salaries	126,922	123,247	150,787	152,991
710200 Food Services - Benefits	11,594	19,528	63,733	70,153
710300 Food Services - Purchased Services	0	585	0	0
710400 Food Services - Supplies / Materials	161,315	210,732	199,726	221,539
710500 Food Services - Capital Objects	2,924	3,855	5,000	22,428
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	302,755	357,947	419,246	467,111

Balance Sheet				
111000 Cash	149,285	261,638	220,476	64,429
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	14,449	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	21,235	24,364	22,964	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	14,449	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	128,050	237,274	197,512	64,429

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	33,639	39,772	46,583	51,901

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.81	5.97	4.24	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: **OROFINO JOINT**
 DISTRICT / CHARTER NUMBER: **171.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	11	105	920	1,423
416100 Meal Sales - Reimbursable	9,814	0	84,541	154,052
416200 Meal Sales - Non-reimbursable	0	183	0	3,629
416900 Other Food Sales	27,196	47,551	148,330	60,156
419000 Other Local Revenue	4,388	51,467	11,252	38,571
439000 Other State Revenue	0	21,460	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	459,761	566,209	411,708	60,883
440000 Commodities and Other Federal Grants	33,633	53,804	42,899	394,307
453000 Sale / Compensation from Sale of Fixed Assets	0	0	3,259	0
460000 Transfers In	68,661	0	0	46,413
Total Revenues	603,464	740,779	702,909	759,434

Expenditures				
710100 Food Services - Salaries	202,592	208,209	238,466	255,283
710200 Food Services - Benefits	141,781	156,993	167,686	176,487
710300 Food Services - Purchased Services	6,906	10,381	19,342	13,625
710400 Food Services - Supplies / Materials	232,337	274,430	280,552	336,356
710500 Food Services - Capital Objects	19,848	26,792	4,284	30,646
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	3,590	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	603,464	680,395	710,330	812,397

Balance Sheet				
111000 Cash	41,177	96,723	102,524	54,049
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	9,858	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	2,004	0	708	65
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	38,923	45,947	48,603	53,734
218000 Payroll Withholding	250	250	250	250
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	60,384	52,963	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	67,052	75,599	78,926	90,266

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.80	0.67	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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	3	46	23,583	29,713
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	7,605	0	2,728
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	8,794	2,916	21,487	15,354
440000 Commodities and Other Federal Grants	0	0	0	73
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	727
Total Revenues	8,797	10,567	45,070	48,595

Expenditures				
710100 Food Services - Salaries	1,176	5,281	6,170	9,506
710200 Food Services - Benefits	409	377	556	1,456
710300 Food Services - Purchased Services	626	628	33,599	38,774
710400 Food Services - Supplies / Materials	6,586	2,944	231	3,780
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	8,797	9,230	40,556	53,516

Balance Sheet				
111000 Cash	0	0	0	1,824
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	2,687	1,337	5,851	2,884
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	2,687	0	0	3,749
213000 Accounts Payable	0	0	0	29
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	1,337	5,851	930
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	977	1,026	4,506	5,946

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	1.30	1.30	0.16

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	22,224	408	98,032	102,098
416200 Meal Sales - Non-reimbursable	1,076	916	801	790
416900 Other Food Sales	3,306	3,991	5,528	4,917
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	463,725	653,318	364,946	327,969
440000 Commodities and Other Federal Grants	52,642	56,104	113,950	90,192
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	542,973	714,737	583,257	525,966

Expenditures				
710100 Food Services - Salaries	170,447	187,586	213,834	254,007
710200 Food Services - Benefits	89,123	94,164	89,695	123,407
710300 Food Services - Purchased Services	2,309	1,876	10,435	4,914
710400 Food Services - Supplies / Materials	227,361	272,989	265,116	286,964
710500 Food Services - Capital Objects	33,912	32,218	8,397	32,806
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	523,152	588,833	587,477	702,098

Balance Sheet				
111000 Cash	253,343	380,380	346,461	169,903
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	2,438	21,273	5,662	0
115000 Inventories	15,442	14,907	37,810	43,829
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	37,084	35,244	31,708	34,041
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	21,273	2,402	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	234,139	360,043	355,823	179,691

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	58,128	65,426	65,275	78,011

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.03	5.50	5.45	2.30

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	331	100	96	39
416100 Meal Sales - Reimbursable	0	203	0	0
416200 Meal Sales - Non-reimbursable	5,250	3,484	7,401	6,615
416900 Other Food Sales	0	0	227	0
419000 Other Local Revenue	10,166	1,694	0	1,463
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	913,297	706,948	646,350	614,177
440000 Commodities and Other Federal Grants	51,073	117,773	143,549	106,666
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	980,117	830,202	797,623	728,960

Expenditures				
710100 Food Services - Salaries	279,594	284,912	339,290	374,674
710200 Food Services - Benefits	124,274	107,620	115,985	152,922
710300 Food Services - Purchased Services	32,995	32,299	9,941	29,778
710400 Food Services - Supplies / Materials	387,141	393,242	368,401	341,981
710500 Food Services - Capital Objects	43,448	124,292	11,697	9,426
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	6,268	0	0	0
Total Expenditures	873,720	942,365	845,314	908,781

Balance Sheet				
111000 Cash	121,297	33,034	32,489	177,222
112000 Investments	79,518	39,618	714	753
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	18,109	100	0
115000 Inventories	57,713	51,291	60,749	69,046
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	295,044
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	63,896	59,563	59,275	97,021
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	1	21	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	194,631	82,468	34,777	-145,044

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	97,080	104,707	93,924	100,976

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.00	0.79	0.37	-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: **PLUMMER / WORLEY JOINT**
 DISTRICT / CHARTER NUMBER: **044.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	1,251	952	0	0
416200 Meal Sales - Non-reimbursable	1,910	2,283	2,131	1,490
416900 Other Food Sales	493	1,676	1,303	811
419000 Other Local Revenue	1,036	0	0	0
439000 Other State Revenue	0	0	20	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	251,180	285,130	223,830	177,273
440000 Commodities and Other Federal Grants	7,758	15,820	36,943	28,843
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	81,770	107,000	170,516	226,314
Total Revenues	345,398	412,861	434,743	434,731

Expenditures				
710100 Food Services - Salaries	121,716	135,383	152,057	178,463
710200 Food Services - Benefits	82,744	86,803	97,518	107,793
710300 Food Services - Purchased Services	5,337	5,570	10,568	10,685
710400 Food Services - Supplies / Materials	128,301	158,553	142,050	143,747
710500 Food Services - Capital Objects	7,927	7,795	8,474	15,459
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	346,025	394,104	410,667	456,147

Balance Sheet				
111000 Cash	0	0	3,353	38,414
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	10,200	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	-22,754	-48,211	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	32,954	29,454	21,136	38,414
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	18,757	711	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	38,447	43,789	45,630	50,683

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.43	0.02	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: **POCATELLO**
 DISTRICT / CHARTER NUMBER: **025.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	233	3,207	91,091	135,902
416100 Meal Sales - Reimbursable	35,890	7,339	1,143,012	1,135,696
416200 Meal Sales - Non-reimbursable	148,304	199,411	262,814	306,082
416900 Other Food Sales	4,028	5,127	5,629	3,403
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	3,593,853	6,240,142	3,751,525	3,955,050
440000 Commodities and Other Federal Grants	817,308	409,909	875,835	257,617
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	644,534	130,324	134,130	142,881
Total Revenues	5,244,150	6,995,459	6,264,036	5,936,631

Expenditures				
710100 Food Services - Salaries	1,637,317	1,751,898	1,833,519	1,973,262
710200 Food Services - Benefits	691,795	728,166	862,355	914,833
710300 Food Services - Purchased Services	39,720	46,728	43,119	62,491
710400 Food Services - Supplies / Materials	2,559,658	3,179,489	2,946,000	3,307,007
710500 Food Services - Capital Objects	19,929	63,019	7,264	410,567
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	4,948,419	5,769,300	5,692,257	6,668,160

Balance Sheet				
111000 Cash	1,146,167	2,437,828	2,888,482	2,178,903
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	153,642	165,820	192,411	189,057
115000 Inventories	537,842	469,366	358,285	181,820
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	165,700	225,884	111,795	104,508
214000 Contracts Payable	58,302	71,502	80,964	103,360
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	65,956	70,252	80,345	83,830
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,547,693	2,705,376	3,166,074	2,258,082

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	549,824	641,033	632,473	740,907

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.81	4.22	5.01	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: **POST FALLS**
 DISTRICT / CHARTER NUMBER: **273.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	38,304	11,688	788,316	727,659
416200 Meal Sales - Non-reimbursable	0	28,333	71,123	72,834
416900 Other Food Sales	197	5,838	4,291	7,076
419000 Other Local Revenue	0	796	480	8,451
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	2,477,146	3,616,857	1,484,215	1,224,809
440000 Commodities and Other Federal Grants	134,349	171,522	416,585	339,814
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	60,116	55,328	62,075	66,749
Total Revenues	2,710,112	3,890,362	2,827,085	2,447,392

Expenditures				
710100 Food Services - Salaries	671,398	807,562	871,325	924,355
710200 Food Services - Benefits	345,301	384,421	415,358	373,090
710300 Food Services - Purchased Services	44,474	49,449	35,348	43,143
710400 Food Services - Supplies / Materials	1,112,275	1,609,193	1,293,663	1,303,939
710500 Food Services - Capital Objects	21,294	71,436	44,402	19,357
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	282,581
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	27,718	39,533	0	0
Total Expenditures	2,222,460	2,961,594	2,660,096	2,946,465

Balance Sheet				
111000 Cash	746,874	1,718,251	2,017,051	1,510,748
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	186,287	159,436	46,257	62,424
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	21,090	9,114	10,478	41,877
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	61,358	82,405	94,626	99,263
218000 Payroll Withholding	34,598	41,285	46,332	45,858
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	26,625	26,625	26,625	0
310000 Reserved for Inventories/Other	793,780	1,706,888	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	-4,290	11,370	1,885,247	1,386,174
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	246,940	329,066	295,566	327,385

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.02	0.03	6.38	4.23

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	4,505	3,443	71,700	72,692
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	87	58	135
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	174,314	336,889	135,106	111,257
440000 Commodities and Other Federal Grants	20,457	35,928	21,338	14,446
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	36,520	0	0	0
Total Revenues	235,796	376,347	228,202	198,530

Expenditures				
710100 Food Services - Salaries	94,634	100,893	92,856	97,976
710200 Food Services - Benefits	30,405	24,627	34,766	31,339
710300 Food Services - Purchased Services	4,126	8,873	9,283	5,965
710400 Food Services - Supplies / Materials	106,631	159,653	116,019	109,497
710500 Food Services - Capital Objects	0	8,963	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	235,796	303,009	252,924	244,777

Balance Sheet				
111000 Cash	0	20,676	70,472	19,115
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	4,538	0	0	2,548
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	-13,138	-71,864	0	0
213000 Accounts Payable	11	106	731	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	17,665	19,096	21,125	19,294
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	73,338	48,616	2,369
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	26,200	33,668	28,103	27,197

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	2.18	1.73	0.09

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	424	341	525	0
416100 Meal Sales - Reimbursable	47,192	18,607	275,595	300,032
416200 Meal Sales - Non-reimbursable	14,377	19,241	8,800	5,182
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	727,219	1,007,615	462,093	580,883
440000 Commodities and Other Federal Grants	57,774	105,681	95,911	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	846,986	1,151,485	842,924	886,097

Expenditures				
710100 Food Services - Salaries	240,428	242,664	266,006	304,013
710200 Food Services - Benefits	62,697	65,302	74,853	101,504
710300 Food Services - Purchased Services	17,564	37,271	14,952	9,229
710400 Food Services - Supplies / Materials	361,603	503,183	416,548	510,063
710500 Food Services - Capital Objects	220	273	0	68
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	18,290	3,151
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	682,512	848,693	790,649	928,028

Balance Sheet				
111000 Cash	371,067	664,103	723,857	700,867
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	44,129	0	0
115000 Inventories	12,189	5,649	20,770	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	58,236	58,703	60,465	60,688
218000 Payroll Withholding	0	0	4,075	2,023
221000 Deferred Revenue	0	27,366	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	325,020	627,812	680,087	638,156

Average Monthly Expenditures * (Total expenditures above divided by 9* operating months)	75,835	94,299	87,850	103,114
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.29	6.66	7.74	6.19
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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.

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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	2,628	-384	16,256	16,081
416200 Meal Sales - Non-reimbursable	6,362	7,647	8,925	10,363
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	80	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	8,114	0	0	0
445500 Federal Reimbursement	136,884	187,845	134,048	138,258
440000 Commodities and Other Federal Grants	8,725	8,668	3,021	399
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	162,713	203,776	162,330	165,101

Expenditures				
710100 Food Services - Salaries	47,039	52,160	51,871	55,403
710200 Food Services - Benefits	6,249	6,144	6,657	5,796
710300 Food Services - Purchased Services	976	3,017	1,146	8,730
710400 Food Services - Supplies / Materials	64,045	70,247	93,272	131,494
710500 Food Services - Capital Objects	8,678	12,159	7,124	11,934
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	126,987	143,727	160,070	213,357

Balance Sheet				
111000 Cash	0	53,266	69,337	15,775
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	9,139	0	0	0
213000 Accounts Payable	0	2,356	6,420	405
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	9,747	10,456
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	-9,139	50,910	53,170	4,914
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	14,110	15,970	17,786	23,706

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.65	3.19	2.99	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: **RIRIE JOINT**
 DISTRICT / CHARTER NUMBER: **252.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	1,615	4,809	4,833	3,029
416200 Meal Sales - Non-reimbursable	2,668	-2,041	61,105	74,148
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	294,452	421,043	145,549	140,894
440000 Commodities and Other Federal Grants	8,107	20,204	15,779	24,468
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	6,038	8,100	7,600	7,210
Total Revenues	312,880	452,115	234,866	249,749

Expenditures				
710100 Food Services - Salaries	97,766	105,288	98,323	94,206
710200 Food Services - Benefits	50,120	50,768	51,608	50,623
710300 Food Services - Purchased Services	2,426	1,533	1,567	956
710400 Food Services - Supplies / Materials	140,141	184,050	108,595	118,664
710500 Food Services - Capital Objects	4,883	293	3,731	84
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	295,336	341,932	263,824	264,533

Balance Sheet				
111000 Cash	44,365	154,548	125,590	110,806
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	28,472	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	28,472	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	44,365	154,548	125,590	110,806

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	32,815	37,992	29,314	29,393

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.35	4.07	4.28	3.77

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	3,944	-753	36,553	33,547
416200 Meal Sales - Non-reimbursable	3,301	3,880	3,899	3,971
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	76	165	169	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	86,702	115,446	42,436	39,026
440000 Commodities and Other Federal Grants	4,690	6,930	21,215	39,367
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	98,713	125,668	104,272	115,911

Expenditures				
710100 Food Services - Salaries	33,943	34,866	33,444	43,179
710200 Food Services - Benefits	4,395	9,866	9,218	11,881
710300 Food Services - Purchased Services	694	577	994	827
710400 Food Services - Supplies / Materials	41,299	49,490	44,562	43,048
710500 Food Services - Capital Objects	1,908	345	8,238	4,200
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	82,239	95,144	96,456	103,135

Balance Sheet				
111000 Cash	30,388	60,912	68,728	81,504
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	30,388	60,912	68,728	81,504

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	9,138	10,572	10,717	11,459

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.33	5.76	6.41	7.11

* 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: **SALMON RIVER**
 DISTRICT / CHARTER NUMBER: **243.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	5,334	1,990	18,133	25,259
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	81,289	107,954	73,808	61,421
440000 Commodities and Other Federal Grants	3,582	4,238	6,660	6,926
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	12,100	0	3,866	30,094
Total Revenues	102,305	114,182	102,467	123,700

Expenditures				
710100 Food Services - Salaries	32,047	33,533	37,239	36,956
710200 Food Services - Benefits	16,129	16,589	17,991	25,535
710300 Food Services - Purchased Services	467	1,499	1,737	947
710400 Food Services - Supplies / Materials	53,590	54,803	53,330	60,330
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	102,233	106,424	110,297	123,768

Balance Sheet				
111000 Cash	6,178	14,025	6,629	9,486
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	257	114	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	5,781	6,013	6,561	9,486
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	140	7,898	68	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	11,359	11,825	12,255	13,752

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.01	0.67	0.01	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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	13,506	4,556	45,373	40,510
416200 Meal Sales - Non-reimbursable	198	618	6,622	5,114
416900 Other Food Sales	466	193	612	33
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	177,649	212,568	97,460	118,408
440000 Commodities and Other Federal Grants	21,929	31,267	8,625	31,934
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	18,862	31,274
Total Revenues	213,748	249,202	177,554	227,273

Expenditures				
710100 Food Services - Salaries	60,507	63,525	75,750	81,052
710200 Food Services - Benefits	24,563	26,203	34,580	27,176
710300 Food Services - Purchased Services	678	1,023	1,436	1,824
710400 Food Services - Supplies / Materials	126,223	119,435	106,581	117,221
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	211,971	210,186	218,347	227,273

Balance Sheet				
111000 Cash	18,036	55,617	15,072	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	8,544	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	10,451	9,722	9,721	0
218000 Payroll Withholding	5,808	5,102	5,351	0
221000 Deferred Revenue	0	8,544	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	1,777	40,793	0	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	23,552	23,354	24,261	25,253

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.08	1.75	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: **SHELLEY JOINT**
 DISTRICT / CHARTER NUMBER: **060.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	261	392	3,532	11,916
416100 Meal Sales - Reimbursable	27,855	4,091	243,694	242,105
416200 Meal Sales - Non-reimbursable	9,871	6,926	28,541	21,846
416900 Other Food Sales	4,507	6,918	3,737	5,281
419000 Other Local Revenue	3,000	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,062,136	1,075,376	606,430	575,431
440000 Commodities and Other Federal Grants	36,162	92,392	97,600	85,169
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	21,337	23,369	25,209	26,902
Total Revenues	1,165,129	1,209,464	1,008,743	968,650

Expenditures				
710100 Food Services - Salaries	300,089	326,432	351,931	369,011
710200 Food Services - Benefits	148,137	148,334	199,037	212,257
710300 Food Services - Purchased Services	31,934	44,078	36,583	99,542
710400 Food Services - Supplies / Materials	360,502	526,100	507,812	429,086
710500 Food Services - Capital Objects	85,710	69,599	122,948	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	926,372	1,114,543	1,218,311	1,109,896

Balance Sheet				
111000 Cash	-188,332	-173,056	0	242,494
112000 Investments	645,313	770,172	381,012	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	67,791	3,056	19,066	18,524
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	2,346	2,375	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	74,256	55,979	67,666	71,196
218000 Payroll Withholding	5,375	4,102	4,264	2,920
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	442,795	537,716	328,148	186,902

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	102,930	123,838	135,368	123,322

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.30	4.34	2.42	1.52

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	2,357	171	47,175	43,706
416200 Meal Sales - Non-reimbursable	1,737	3,297	5,194	6,916
416900 Other Food Sales	30	0	74	2,962
419000 Other Local Revenue	289	785	1,533	3,337
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	327,549	348,823	277,264	236,094
440000 Commodities and Other Federal Grants	16,223	23,210	18,601	12,560
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	348,185	376,286	349,841	305,575

Expenditures				
710100 Food Services - Salaries	77,140	101,815	135,191	136,496
710200 Food Services - Benefits	22,534	30,169	22,083	14,148
710300 Food Services - Purchased Services	5,496	15,384	9,090	9,900
710400 Food Services - Supplies / Materials	164,045	199,954	191,141	220,737
710500 Food Services - Capital Objects	450	426	30,823	290
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	269,665	347,748	388,328	381,571

Balance Sheet				
111000 Cash	74,826	117,080	77,862	7,104
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	11,245	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	5,169	11,700	148	4,437
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	10,055	5,995	16,816	17,765
218000 Payroll Withholding	80	80	80	80
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	70,767	99,305	60,818	-15,178

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	29,963	38,639	43,148	42,397

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.36	2.57	1.41	-0.36

* 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: **SNAKE RIVER**
 DISTRICT / CHARTER NUMBER: **052.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	275
416100 Meal Sales - Reimbursable	14,860	-901	132,385	147,097
416200 Meal Sales - Non-reimbursable	3,838	3,570	3,517	395
416900 Other Food Sales	0	0	167	0
419000 Other Local Revenue	0	2,928	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	482,289	697,887	298,200	296,672
440000 Commodities and Other Federal Grants	35,127	44,025	34,920	43,513
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	536,114	747,509	469,189	487,952

Expenditures				
710100 Food Services - Salaries	206,261	232,883	207,845	239,226
710200 Food Services - Benefits	65,446	67,863	50,234	73,126
710300 Food Services - Purchased Services	913	1,767	2,225	966
710400 Food Services - Supplies / Materials	225,787	236,729	208,949	269,321
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	498,407	539,242	469,253	582,639

Balance Sheet				
111000 Cash	32,172	179,530	191,202	104,722
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	5,038	0	0
115000 Inventories	46,770	104,372	54,708	46,501
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	9	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	41,226	42,966	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	37,707	245,974	245,910	151,223

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	55,379	59,916	52,139	64,738

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.68	4.11	4.72	2.34

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	40	17	253	462
416100 Meal Sales - Reimbursable	0	0	109,057	120,388
416200 Meal Sales - Non-reimbursable	9,877	1,863	357	138
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	283,453	396,177	191,177	218,103
440000 Commodities and Other Federal Grants	10,686	14,611	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	10,194	10,428	23,691	18,310
Total Revenues	314,250	423,096	324,535	357,401

Expenditures				
710100 Food Services - Salaries	119,740	125,168	119,425	125,556
710200 Food Services - Benefits	23,523	29,566	50,939	59,833
710300 Food Services - Purchased Services	3,591	525	550	7,477
710400 Food Services - Supplies / Materials	167,396	204,266	179,917	163,575
710500 Food Services - Capital Objects	0	0	37,275	960
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	314,250	359,525	388,106	357,401

Balance Sheet				
111000 Cash	0	55,265	0	16,867
112000 Investments	998	8,306	0	9,021
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	18,238	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	4,804	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	14,432	0	0	22,439
218000 Payroll Withholding	0	0	0	3,449
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	63,571	0	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	34,917	39,947	43,123	39,711

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	1.59	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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	8,164	191	10,553	9,512
416200 Meal Sales - Non-reimbursable	4,096	3,880	3,568	2,541
416900 Other Food Sales	2	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	30,488	60,359	41,931	50,525
440000 Commodities and Other Federal Grants	3,277	4,592	4,213	8,345
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	20,000	0	0	0
Total Revenues	66,027	69,022	60,265	70,923

Expenditures				
710100 Food Services - Salaries	19,846	19,963	23,694	25,890
710200 Food Services - Benefits	9,055	8,835	9,543	12,527
710300 Food Services - Purchased Services	1,065	1,328	1,294	1,788
710400 Food Services - Supplies / Materials	25,822	25,372	35,525	48,606
710500 Food Services - Capital Objects	54	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	55,842	55,498	70,056	88,811

Balance Sheet				
111000 Cash	19,781	36,641	27,242	10,284
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	4,788	4,844	5,222	6,151
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	14,993	31,797	22,020	4,133

Average Monthly Expenditures * (Total expenditures above divided by 9* operating months)	6,205	6,166	7,784	9,868
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.42	5.16	2.83	0.42
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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.

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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	8	2	29	48
416100 Meal Sales - Reimbursable	0	0	99,470	103,863
416200 Meal Sales - Non-reimbursable	437	579	954	4,296
416900 Other Food Sales	638	1,855	1,850	2,598
419000 Other Local Revenue	0	0	1,500	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	450,763	618,223	391,977	431,075
440000 Commodities and Other Federal Grants	58,872	37,144	86,115	75,764
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	10,609	11,797	13,206	15,970
Total Revenues	521,327	669,600	595,101	633,614

Expenditures				
710100 Food Services - Salaries	133,925	165,226	180,898	227,704
710200 Food Services - Benefits	92,835	101,838	116,806	140,587
710300 Food Services - Purchased Services	1,916	3,140	5,132	17,109
710400 Food Services - Supplies / Materials	235,102	254,841	310,721	355,012
710500 Food Services - Capital Objects	8,283	34,193	28,904	11,237
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	472,061	559,238	642,461	751,649

Balance Sheet				
111000 Cash	99,039	211,129	161,842	59,461
112000 Investments	859	860	887	935
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	5,178	4	4
115000 Inventories	16,655	25,546	28,618	22,190
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	375	48	414	0
213000 Accounts Payable	0	4,775	5	11
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	14,954	23,162	23,223	30,264
218000 Payroll Withholding	12,122	15,264	15,605	18,246
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	16,655	25,546	28,618	22,190
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	72,447	173,918	123,486	11,879

Average Monthly Expenditures * (Total expenditures above divided by 9* operating months)	52,451	62,138	71,385	83,517
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.38	2.80	1.73	0.14
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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.

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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	45,017	-4,652	222,233	232,671
416200 Meal Sales - Non-reimbursable	8,982	7,760	6,501	9,238
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	3,121	2,745	5,427	3,386
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	762,522	1,076,460	505,502	434,861
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	65,000	25,000	25,000	27,000
Total Revenues	884,642	1,107,313	764,663	707,156

Expenditures				
710100 Food Services - Salaries	256,872	263,033	310,037	341,588
710200 Food Services - Benefits	64,275	61,965	64,779	85,745
710300 Food Services - Purchased Services	3,333	11,413	11,584	10,786
710400 Food Services - Supplies / Materials	331,341	451,658	412,730	408,096
710500 Food Services - Capital Objects	0	38,364	101,975	45,156
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	655,821	826,433	901,105	891,371

Balance Sheet				
111000 Cash	350,527	615,442	482,155	309,593
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	346	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	43,013	26,702	29,857	41,510
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	307,860	588,740	452,298	268,083

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	72,869	91,826	100,123	99,041

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.22	6.41	4.52	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: **SWAN VALLEY ELEMENTARY**
 DISTRICT / CHARTER NUMBER: **092.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	124	941	13,254	10,926
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	1,651	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	37,251	52,298	33,715	29,825
440000 Commodities and Other Federal Grants	0	2,251	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	19,188
Total Revenues	37,375	55,490	48,620	59,939

Expenditures				
710100 Food Services - Salaries	18,296	26,781	25,699	30,294
710200 Food Services - Benefits	11,195	5,248	18,060	20,146
710300 Food Services - Purchased Services	0	1,387	0	230
710400 Food Services - Supplies / Materials	10,576	14,630	1,231	5,455
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	8,513	6,106
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	40,067	48,046	53,503	62,231

Balance Sheet				
111000 Cash	5,035	13,386	9,601	6,279
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	648
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	2,962	3,967	7,309	6,927
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	1,749	1,651	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	324	7,768	2,292	0

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	4,452	5,338	5,945	6,915

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.07	1.46	0.39	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: **TAYLOR'S CROSSING PUBLIC CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **461.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	6,731	0	37,209	61,509
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	2,876
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	163,268	221,231	78,498	63,872
440000 Commodities and Other Federal Grants	8,348	15,169	10,221	3,377
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	61,058
Total Revenues	178,347	236,400	125,928	192,692

Expenditures				
710100 Food Services - Salaries	73,620	79,703	79,362	81,004
710200 Food Services - Benefits	6,601	14,799	28,547	37,356
710300 Food Services - Purchased Services	2,330	4,917	2,885	3,802
710400 Food Services - Supplies / Materials	80,298	87,178	72,277	75,647
710500 Food Services - Capital Objects	1,170	1,871	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	164,019	188,468	183,071	197,809

Balance Sheet				
111000 Cash	24,153	64,747	2,900	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	2,217	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	9,825	51	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	2,436	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	14,328	62,260	5,117	0

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	18,224	20,941	20,341	21,979

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.79	2.97	0.25	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: **TETON COUNTY**
 DISTRICT / CHARTER NUMBER: **401.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	40,815	6,690	192,918	351,198
416200 Meal Sales - Non-reimbursable	0	1,111	86,383	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	300	4,183	2,228	4,862
439000 Other State Revenue	0	0	0	467
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	699,487	967,176	561,919	420,713
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	16,067	19,204	20,007	260,000
Total Revenues	756,669	998,364	863,455	1,037,240

Expenditures				
710100 Food Services - Salaries	239,811	287,228	276,737	361,565
710200 Food Services - Benefits	74,161	91,495	84,791	225,827
710300 Food Services - Purchased Services	19,168	28,765	24,042	21,280
710400 Food Services - Supplies / Materials	350,541	422,224	399,528	445,432
710500 Food Services - Capital Objects	29,755	127	0	25,384
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	713,436	829,839	785,098	1,079,488

Balance Sheet				
111000 Cash	244,642	364,353	629,872	623,728
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	54,463	0	218	6,829
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	39,042	42,823	41,684	53,774
218000 Payroll Withholding	12,763	14,631	18,025	35,428
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	138,374	306,899	569,945	527,697

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	79,271	92,204	87,233	119,943

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.75	3.33	6.53	4.40

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	1	0	9	3
416100 Meal Sales - Reimbursable	53,246	0	56,071	61,994
416200 Meal Sales - Non-reimbursable	1,067	1,429	1,147	442
416900 Other Food Sales	5,797	6,055	9,994	8,212
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	87,084	235,167	85,385	83,936
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	16,875
Total Revenues	147,195	242,651	152,606	171,462

Expenditures				
710100 Food Services - Salaries	44,449	52,481	77,347	72,073
710200 Food Services - Benefits	14,292	14,623	29,099	31,784
710300 Food Services - Purchased Services	1,623	2,620	2,545	1,999
710400 Food Services - Supplies / Materials	77,564	108,152	89,810	83,717
710500 Food Services - Capital Objects	0	0	8,668	760
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	137,928	177,876	207,469	190,333

Balance Sheet				
111000 Cash	0	64,656	19,961	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	11,684	5,523	0	0
115000 Inventories	5,251	7,988	5,998	7,265
116000 Other Current Assets	25	116	0	1,254
123000 Equipment	0	0	0	0
211000 Interfund Payable	4,600	0	0	718
213000 Accounts Payable	3,093	4,241	4,690	5,257
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	1,947	2,073
218000 Payroll Withholding	0	0	143	163
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	9,267	74,042	19,179	308

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	15,325	19,764	23,052	21,148

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.60	3.75	0.83	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: **TREASURE VALLEY CLASSICAL**
 DISTRICT / CHARTER NUMBER: **532.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	146	0	0	0
416200 Meal Sales - Non-reimbursable	5,122	181	76,639	84,881
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	200,155	306,946	176,822	176,765
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	24,910
Total Revenues	205,423	307,127	253,461	286,556

Expenditures				
710100 Food Services - Salaries	0	0	0	12,695
710200 Food Services - Benefits	0	0	0	1,530
710300 Food Services - Purchased Services	179,493	277,852	204,203	218,659
710400 Food Services - Supplies / Materials	15,385	22,592	64,838	17,682
710500 Food Services - Capital Objects	0	0	250	37,388
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	194,878	300,444	269,291	287,954

Balance Sheet				
111000 Cash	10,545	7,622	1,398	344
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	4,560	24,622	35,125	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	344
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	4,560	15,016	35,125	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	10,545	17,228	1,398	0

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	21,653	33,383	29,921	31,995

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.49	0.52	0.05	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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	2,998	0	47,321	46,368
416200 Meal Sales - Non-reimbursable	2,080	2,500	1,370	2,940
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	165	220	107	836
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	146,110	215,509	70,624	67,619
440000 Commodities and Other Federal Grants	0	7,088	21,451	11,630
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	26,504	0	0	61,204
Total Revenues	177,857	225,317	140,873	190,597

Expenditures				
710100 Food Services - Salaries	63,097	62,918	55,919	78,165
710200 Food Services - Benefits	30,772	30,081	27,903	41,709
710300 Food Services - Purchased Services	3,774	6,780	8,363	7,918
710400 Food Services - Supplies / Materials	80,214	93,712	65,235	78,084
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	177,857	193,491	157,420	205,876

Balance Sheet				
111000 Cash	15,158	48,724	24,742	21,096
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	128	43	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	581	0	0	4,728
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	6,629	16,941	3,389	8,031
218000 Payroll Withholding	8,076	0	6,074	8,337
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	31,826	15,279	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	19,762	21,499	17,491	22,875

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	1.48	0.87	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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	12	44	1,543	60,998
416100 Meal Sales - Reimbursable	8,600	23,009	486,493	633,403
416200 Meal Sales - Non-reimbursable	6,220	6,481	12,025	23,605
416900 Other Food Sales	2,255	20,474	26,057	4,895
419000 Other Local Revenue	78,000	8,021	2,040	5,688
439000 Other State Revenue	2,040	4,372	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	3,245,108	5,334,331	3,498,255	2,989,970
440000 Commodities and Other Federal Grants	0	293,135	606,491	779,345
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	115,521	0	0	0
Total Revenues	3,457,756	5,689,867	4,632,904	4,497,904

Expenditures				
710100 Food Services - Salaries	1,263,057	1,187,095	1,178,012	1,562,641
710200 Food Services - Benefits	411,263	399,425	428,908	502,372
710300 Food Services - Purchased Services	76,853	99,874	133,285	160,288
710400 Food Services - Supplies / Materials	1,565,174	2,188,061	2,621,573	2,414,183
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	115,521	0	0
Total Expenditures	3,316,347	3,989,976	4,361,778	4,639,484

Balance Sheet				
111000 Cash	274,716	1,850,390	2,140,954	1,863,117
112000 Investments	756	758	784	826
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	40,967	65,331
115000 Inventories	85,056	192,484	115,740	202,911
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	29,853	47,848	42,170	48,193
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	152,322	142,374	130,635	186,973
218000 Payroll Withholding	69,027	64,973	64,581	67,582
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	109,326	88,546	90,042	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	0	1,699,891	1,971,017	1,829,437
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	368,483	443,331	484,642	515,498

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	3.83	4.07	3.55

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	384	163	2,073	2,074
416100 Meal Sales - Reimbursable	7,408	163	44,393	52,182
416200 Meal Sales - Non-reimbursable	6,943	8,068	12,210	5,685
416900 Other Food Sales	312	904	795	2,459
419000 Other Local Revenue	1,213	394	31	5,000
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	267,905	357,503	194,512	202,244
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	284,165	367,195	254,014	269,644

Expenditures				
710100 Food Services - Salaries	96,640	88,644	110,780	115,557
710200 Food Services - Benefits	35,243	34,463	40,446	41,916
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	141,611	175,910	238,397	170,675
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	273,494	299,017	389,623	328,148

Balance Sheet				
111000 Cash	67,339	128,843	17,678	0
112000 Investments	78,781	78,944	56,016	30,290
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	14,956
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	9,452	0	0	0
217000 Salaries / Benefits Payable	5,906	8,847	10,364	10,507
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	130,762	198,940	63,330	4,827

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	30,388	33,224	43,291	36,461

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.30	5.99	1.46	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: **VALLIVUE**
 DISTRICT / CHARTER NUMBER: **139.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	81	146	2,973	4,691
416100 Meal Sales - Reimbursable	57,949	29,697	1,127,543	1,127,226
416200 Meal Sales - Non-reimbursable	20,177	11,352	22,180	22,563
416900 Other Food Sales	92,358	34,967	14,808	32,328
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	3,554,417	6,125,335	3,030,988	2,906,472
440000 Commodities and Other Federal Grants	350,745	551,365	650,440	527,101
453000 Sale / Compensation from Sale of Fixed Assets	0	0	4,111	0
460000 Transfers In	0	0	0	0
Total Revenues	4,075,727	6,752,862	4,853,043	4,620,381

Expenditures				
710100 Food Services - Salaries	1,332,283	1,496,463	1,659,515	1,773,954
710200 Food Services - Benefits	599,445	641,518	655,226	720,057
710300 Food Services - Purchased Services	54,815	40,994	61,875	114,417
710400 Food Services - Supplies / Materials	1,393,259	1,818,296	2,377,254	2,092,930
710500 Food Services - Capital Objects	6,804	2,438	34,142	5,328
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	3,386,606	3,999,709	4,788,012	4,706,686

Balance Sheet				
111000 Cash	0	469,263	46,138	0
112000 Investments	1,654,484	3,509,693	4,273,263	4,320,838
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	121,065	0	0	0
115000 Inventories	237,728	841,132	585,710	529,375
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	255,799	302,895	320,683	346,208
218000 Payroll Withholding	38,495	45,057	47,261	52,910
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	233
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,718,983	4,472,136	4,537,167	4,450,862

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	376,290	444,412	532,001	522,965

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.57	10.06	8.53	8.51

* 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: **VICTORY CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **451.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	3,152	-1,100	50,346	58,583
416200 Meal Sales - Non-reimbursable	536	722	542	743
416900 Other Food Sales	4,457	8,745	8,457	12,333
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	154,050	209,373	79,749	92,650
440000 Commodities and Other Federal Grants	7,548	14,443	15,265	8,697
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	169,743	232,183	154,359	173,006

Expenditures				
710100 Food Services - Salaries	44,000	50,967	54,167	52,817
710200 Food Services - Benefits	13,937	24,412	36,383	40,602
710300 Food Services - Purchased Services	8,731	16,622	8,575	11,761
710400 Food Services - Supplies / Materials	59,819	84,204	64,861	86,377
710500 Food Services - Capital Objects	8,618	13,373	1,252	250
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	135,105	189,578	165,238	191,807

Balance Sheet				
111000 Cash	63,159	114,685	103,190	84,436
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	6,680	704	8,092	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	1,552	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	4,835	5,591	6,612	6,507
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	637	7,940	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	65,004	107,609	96,730	77,929

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	15,012	21,064	18,360	21,312

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.33	5.11	5.27	3.66

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	19,726	426	91,145	80,622
416200 Meal Sales - Non-reimbursable	0	58	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	64,108	442,840	122,023	108,702
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	2,673	0	0	0
Total Revenues	86,507	443,324	213,168	189,324

Expenditures				
710100 Food Services - Salaries	26,072	37,265	33,873	36,246
710200 Food Services - Benefits	8,829	20,324	15,131	15,681
710300 Food Services - Purchased Services	2,096	2,244	2,478	2,655
710400 Food Services - Supplies / Materials	51,910	246,549	164,341	114,340
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	88,907	306,382	215,823	168,922

Balance Sheet				
111000 Cash	0	141,896	138,103	158,364
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	21,416	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	18,791	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	2,625	4,954	3,816	3,675
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	136,942	134,287	154,689

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	9,879	34,042	23,980	18,769

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	4.02	5.60	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: **WALLACE**
 DISTRICT / CHARTER NUMBER: **393.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	7,710	3,131	42,484	38,652
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	198,579	282,707	184,270	165,954
440000 Commodities and Other Federal Grants	22,389	18,110	14,825	5,498
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	1,050	0	0	0
Total Revenues	229,728	303,948	241,579	210,104

Expenditures				
710100 Food Services - Salaries	62,028	64,402	52,291	67,343
710200 Food Services - Benefits	35,484	36,468	37,549	52,681
710300 Food Services - Purchased Services	0	-1,121	780	1,152
710400 Food Services - Supplies / Materials	132,216	143,837	168,658	168,517
710500 Food Services - Capital Objects	0	0	10,098	6,992
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	229,728	243,586	269,376	296,685

Balance Sheet				
111000 Cash	81,812	142,718	97,509	14,770
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	907	2,725	15,388	17,528
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	1,148	557	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	12,719	13,933	9,775	16,314
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	70,000	130,362	102,565	15,984

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	25,525	27,065	29,931	32,965

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.74	4.82	3.43	0.48

* 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: **WEISER**
 DISTRICT / CHARTER NUMBER: **431.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	92	140	711	2,679
416100 Meal Sales - Reimbursable	12,011	5,347	85,572	90,643
416200 Meal Sales - Non-reimbursable	1,925	1,041	7,822	3,767
416900 Other Food Sales	2,847	8,402	7,159	5,157
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	496,699	798,807	478,585	425,803
440000 Commodities and Other Federal Grants	37,564	29,501	39,925	38,000
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	551,138	843,238	619,774	566,049

Expenditures				
710100 Food Services - Salaries	164,248	216,673	249,067	296,389
710200 Food Services - Benefits	90,365	105,456	143,709	147,380
710300 Food Services - Purchased Services	6,132	8,633	20,206	9,144
710400 Food Services - Supplies / Materials	189,957	259,841	260,277	284,045
710500 Food Services - Capital Objects	0	1,692	0	3,584
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	450,702	592,295	673,259	740,542

Balance Sheet				
111000 Cash	239,561	496,594	449,397	59,478
112000 Investments	0	0	0	202,097
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	57,084	48,629	56,169	71,830
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	132	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	46,712	44,347	58,043	60,507
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	249,933	500,876	447,391	272,898

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	50,078	65,811	74,807	82,282

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.99	7.61	5.98	3.32

* 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: **WENDELL**
 DISTRICT / CHARTER NUMBER: **232.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	24	26	27	23
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	10,629	1,168	62,513	62,916
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	5,000	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	403,045	509,149	340,914	348,158
440000 Commodities and Other Federal Grants	27,954	34,408	66,810	53,536
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	43,673	0
Total Revenues	441,652	544,751	518,937	464,633

Expenditures				
710100 Food Services - Salaries	92,490	144,513	140,839	180,794
710200 Food Services - Benefits	23,521	36,410	44,006	47,291
710300 Food Services - Purchased Services	1,032	4,772	6,603	4,140
710400 Food Services - Supplies / Materials	323,499	308,601	283,112	327,174
710500 Food Services - Capital Objects	0	18,852	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	440,542	513,148	474,560	559,399

Balance Sheet				
111000 Cash	5,997	5,777	7,043	18,255
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	20,519	6,321	6,321	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	140,708	43,673	0	92,478
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	28,699	29,346	29,920	0
217000 Salaries / Benefits Payable	0	0	0	37,099
218000 Payroll Withholding	-16	-27	-39	-39
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-142,875	-60,894	-16,517	-111,283

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	48,949	57,016	52,729	62,155

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-2.92	-1.07	-0.31	-1.79

* 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: **WEST ADA**
 DISTRICT / CHARTER NUMBER: **002.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	14,376	16,163	344,174	576,723
416100 Meal Sales - Reimbursable	231,774	-12,397	4,798,514	4,318,891
416200 Meal Sales - Non-reimbursable	14,459	35,595	300,188	430,690
416900 Other Food Sales	37,412	9,336	20,149	65,672
419000 Other Local Revenue	0	35,785	1,540,332	785,607
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	12,111,077	17,014,094	6,583,006	6,413,060
440000 Commodities and Other Federal Grants	142,805	24,000	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	12,551,903	17,122,576	13,586,363	12,590,643

Expenditures				
710100 Food Services - Salaries	3,291,079	4,678,754	5,091,582	5,296,224
710200 Food Services - Benefits	1,347,854	1,635,914	2,201,629	2,269,347
710300 Food Services - Purchased Services	302,357	440,770	430,659	411,775
710400 Food Services - Supplies / Materials	4,583,518	6,376,529	4,971,970	5,424,545
710500 Food Services - Capital Objects	171,298	367,337	122,764	114,583
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	158,606	159,024	75,906	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	171,775	234,306	310,140	345,119
Total Expenditures	10,026,487	13,892,634	13,204,650	13,861,593

Balance Sheet				
111000 Cash	379,192	5,155,500	175,844	103,263
112000 Investments	6,093,519	6,175,751	11,742,504	7,987,560
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	2,470,015	2,224,373	182,743	145,675
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	3,288,046	2,545,241	3,069,305	499,517
213000 Accounts Payable	470,632	2,428,283	68,290	54,762
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	333,907	425,233	526,149	498,540
218000 Payroll Withholding	387,343	464,127	567,397	563,457
221000 Deferred Revenue	359,055	359,055	154,552	175,774
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	4,103,743	7,333,685	7,715,398	6,444,448

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	1,114,054	1,543,626	1,467,183	1,540,177

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.68	4.75	5.26	4.18

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	7,978	349	0	0
416200 Meal Sales - Non-reimbursable	386	214	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	22,904	5,140	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	505,831	797,257	0	0
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	6,197	0	0	0
Total Revenues	543,296	802,960	0	0

Expenditures				
710100 Food Services - Salaries	186,172	203,613	0	0
710200 Food Services - Benefits	61,929	79,888	0	0
710300 Food Services - Purchased Services	17,469	11,490	0	0
710400 Food Services - Supplies / Materials	277,726	339,222	0	0
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	543,296	634,213	0	0

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	16,864	154,455	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	2,909	37,017	0	0
115000 Inventories	24,558	28,481	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	2,136	6,178	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	35,823	38,656	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance	6,372	175,119	0	0
(320100 plus 320200)				

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	60,366	70,468	0	0

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.11	2.49	N/A	N/A

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	3,720	124	31,850	31,170
416200 Meal Sales - Non-reimbursable	0	1	217	206
416900 Other Food Sales	1,827	1,265	2,198	2,106
419000 Other Local Revenue	1,436	1,179	4,582	4,109
439000 Other State Revenue	0	203	107	2,121
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	389,467	453,696	218,738	227,636
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	6,494	7,000	6,520	8,181
Total Revenues	402,944	463,468	264,212	275,529

Expenditures				
710100 Food Services - Salaries	85,174	94,613	104,493	109,365
710200 Food Services - Benefits	40,698	41,502	53,204	51,031
710300 Food Services - Purchased Services	3,865	6,760	10,163	8,386
710400 Food Services - Supplies / Materials	168,423	195,583	140,924	134,761
710500 Food Services - Capital Objects	4,362	14,172	1,752	6,649
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	302,522	352,630	310,536	310,192

Balance Sheet				
111000 Cash	149,718	259,506	223,811	190,897
112000 Investments	0	0	0	0
113000 Taxes Receivable	6,262	0	0	0
114000 Other Receivables	0	11,368	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	16,840	20,896	20,157	21,906
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	139,140	249,978	203,654	168,991

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	33,614	39,181	34,504	34,466

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.14	6.38	5.90	4.90

* 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: **WEST SIDE JOINT**
 DISTRICT / CHARTER NUMBER: **202.0**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	245	209	242	386
416100 Meal Sales - Reimbursable	7,644	2,160	86,442	99,426
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	-597	-771	-967
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	350,826	515,490	292,134	281,997
440000 Commodities and Other Federal Grants	13,562	15,478	19,935	25,700
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	372,277	532,740	397,982	406,542

Expenditures				
710100 Food Services - Salaries	110,757	113,963	128,083	139,783
710200 Food Services - Benefits	15,641	15,915	22,090	23,291
710300 Food Services - Purchased Services	11,627	9,922	1,606	10,600
710400 Food Services - Supplies / Materials	136,655	219,716	242,935	242,007
710500 Food Services - Capital Objects	2,016	46,353	221,354	69,678
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	276,696	405,869	616,068	485,359

Balance Sheet				
111000 Cash	291,038	417,908	214,819	126,617
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	29,445	18,006	21,065	11,010
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	17,756	17,755	32,752	34,377
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	29,445	18,006	21,065	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	273,282	400,153	182,067	103,250

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	30,744	45,097	68,452	53,929

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	8.89	8.87	2.66	1.91

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	3,319	1,029	75,898	91,937
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	127
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	220,480	344,865	165,568	162,096
440000 Commodities and Other Federal Grants	11,114	14,119	10,388	18,756
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	4,200	7,325	9,000	10,100
Total Revenues	239,113	367,338	260,854	283,016

Expenditures				
710100 Food Services - Salaries	54,486	95,745	117,474	131,807
710200 Food Services - Benefits	17,657	33,297	38,407	51,743
710300 Food Services - Purchased Services	8,030	6,822	12,247	10,074
710400 Food Services - Supplies / Materials	105,310	145,681	109,731	126,684
710500 Food Services - Capital Objects	4,040	3,109	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	189,523	284,654	277,859	320,308

Balance Sheet				
111000 Cash	60,438	148,058	124,988	94,935
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	786	1,221	0	16,958
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	10,062	14,563	9,719	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	49,590	132,274	115,269	77,977

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	21,058	31,628	30,873	35,590

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.35	4.18	3.73	2.19

* 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**

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	2,962	486	41,684	51,833
416200 Meal Sales - Non-reimbursable	4,775	6,706	6,369	7,596
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	20	204	6,915	2,664
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	120,368	162,139	73,914	62,980
440000 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	34,351	13,503	55,286	71,325
Total Revenues	162,476	183,038	184,168	196,398

Expenditures				
710100 Food Services - Salaries	54,769	69,546	78,371	85,082
710200 Food Services - Benefits	37,574	34,715	34,699	33,415
710300 Food Services - Purchased Services	844	708	852	886
710400 Food Services - Supplies / Materials	66,429	77,933	70,382	77,015
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	2,860	0	0	0
Total Expenditures	162,476	182,902	184,304	196,398

Balance Sheet				
111000 Cash	0	0	9,742	9,228
112000 Investments	10	0	15	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	135	10	1,142
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	-6,191	-4,882	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	6,201	4,867	9,744	10,347
218000 Payroll Withholding	0	14	23	23
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	136	0	0

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	18,053	20,322	20,478	21,822

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

	FY2021	FY2022	FY2023	FY2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	819	389	6,936	8,689
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	398	686	273	85
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	337	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	268,625	385,585	259,862	250,577
440000 Commodities and Other Federal Grants	22,064	34,209	24,691	11,905
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	291,906	421,206	291,762	271,256

Expenditures				
710100 Food Services - Salaries	83,230	78,779	104,071	93,895
710200 Food Services - Benefits	58,555	47,398	54,182	47,481
710300 Food Services - Purchased Services	75,062	79,240	328	4,298
710400 Food Services - Supplies / Materials	133,371	158,550	136,378	163,517
710500 Food Services - Capital Objects	9,750	2,325	63,575	0
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	0
661000 Buildings - Care Program	0	0	0	0
664000 Maintenance	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	0
720000 Community Services Program	0	0	0	0
810000 Capital Asset Program	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	43,658	45,910	0	0
Total Expenditures	403,626	412,202	358,534	309,191

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	126,896	200,549	82,592	34,165
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	3,739
115000 Inventories	20,733	17,371	15,874	5,500
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	63,657	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	18,180	15,810	26,785	9,658
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	129,449	138,453	71,681	33,746

Average Monthly Expenditures *				
(Total expenditures above divided by 9* operating months)	44,847	45,800	39,837	34,355

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.89	3.02	1.80	0.98

* 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 2021	FY 2022	FY 2023	FY 2024
Revenues				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	32,625	56,023	849,550	1,475,087
416100 Meal Sales - Reimbursable	1,903,057	758,154	26,438,940	27,876,329
416200 Meal Sales - Non-reimbursable	668,529	908,502	2,788,853	3,048,107
416900 Other Food Sales	453,091	387,279	643,072	229,865
419000 Other Local Revenue	289,699	285,926	2,438,023	1,565,792
439000 Other State Revenue	128,292	28,409	29,858	3,025
443000 Cash-in-lieu of Commodities	104,417	322,995	503,215	268,785
445500 Federal Reimbursement	99,888,506	152,090,877	79,838,176	72,474,940
440000 Commodities and Other Federal Grants	10,256,558	8,077,845	10,208,978	8,995,075
453000 Sale / Compensation from Sale of Fixed Assets	5,763	529	7,370	0
460000 Transfers In	2,743,134	1,619,613	2,702,259	5,717,329
Total Revenues	116,473,671	164,536,152	126,448,294	121,654,334

Expenditures

710100 Food Services - Salaries	33,874,997	39,774,989	42,354,679	46,297,371
710200 Food Services - Benefits	14,812,847	16,080,087	19,214,040	20,302,107
710300 Food Services - Purchased Services	4,374,413	6,614,703	6,134,080	6,570,647
710400 Food Services - Supplies / Materials	47,027,154	63,490,645	56,925,399	59,758,837
710500 Food Services - Capital Objects	1,141,422	2,482,750	3,685,229	5,046,522
710600 Food Services - Debt Retirement	587	1,281	20,494	18,668
710700 Food Service - Insurance / Judgments	11,030	12,695	10,583	10,883
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	350	0	0
661000 Buildings - Care Program	0	0	18,290	3,151
664000 Maintenance	0	13,147	26,260	0
682000 Pupil-Activity Transportation	0	0	0	0
691000 Other Support Services	0	0	0	124
720000 Community Services Program	0	0	0	0
810000 Capital Assets Program	199,758	173,992	267,538	404,723
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	592,310	1,850,338	810,074	727,417
Total Expenditures	102,034,518	130,494,977	129,466,666	139,140,450

Balance Sheet

111000 Cash	20,647,941	49,695,172	44,093,308	29,925,505
112000 Investments	15,035,871	20,651,066	25,962,527	22,565,704
113000 Taxes Receivable	6,262	0	0	0
114000 Other Receivables	7,466,808	7,769,508	3,647,282	3,360,828
115000 Inventories	2,852,107	3,719,085	3,335,483	3,250,341
116000 Other Current Assets	25	116	52,479	1,902
123000 Equipment	0	0	0	0
211000 Interfund Payable	3,962,220	2,880,099	3,505,190	1,267,066
213000 Accounts Payable	1,375,596	3,411,705	721,766	2,245,449
214000 Contracts Payable	162,699	190,638	254,888	257,831
217000 Salaries / Benefits Payable	4,501,790	4,907,974	5,284,616	5,974,579
218000 Payroll Withholding	1,278,658	1,518,907	1,774,303	1,707,527
221000 Deferred Revenue	755,366	969,258	761,778	592,708
200000 Other Current/Non-Current Liabilities	374,616	333,033	261,606	154,577
310000 Reserved for Inventories/Other	941,959	1,771,700	77,476	88,644
350000 Retained Earnings	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	32,656,110	65,851,633	64,464,223	46,815,899

Average Monthly Expenditures *

(Total expenditures above divided by 9* operating months)	11,337,169	14,499,442	14,385,185	15,460,050
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.88	4.54	4.48	3.03
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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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