

District #	District Name
058	ABERDEEN
381	AMERICAN FALLS JOINT
482	AMERICAN HERITAGE CHARTER
492.0	ANSER OF IDAHO, INC
072	BASIN
033	BEAR LAKE COUNTY
055	BLACKFOOT
061	BLAINE COUNTY
234	BLISS JOINT
001	BOISE INDEPENDENT
093	BONNEVILLE JOINT
101	BOUNDARY COUNTY
365	BRUNEAU-GRAND VIEW JOINT
412	BUHL JOINT
111.0	BUTTE COUNTY
132	CALDWELL
121	CAMAS COUNTY
432	CAMBRIDGE JOINT
422	CASCADE
151	CASSIA COUNTY JOINT
417	CASTLEFORD JOINT
181	CHALLIS JOINT
483	CHIEF TAHGEE ELEMENTARY ACADEMY
161	CLARK COUNTY JOINT
271	COEUR D' ALENE
455	COMPASS PUBLIC CHARTER SCHOOL
555	COSSA ACADEMY
242	COTTONWOOD JOINT
013	COUNCIL
342	CULDESAC JOINT
314	DIETRICH
523	ELEVATE ACADEMY
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
392	MULLAN
418	MURTAUGH JOINT
131	NAMPA
372	NEW PLYMOUTH
302	NEZPERCE JOINT
149	NORTH GEM
465	NORTH VALLEY ACADEMY
135	NOTUS
351	ONEIDA COUNTY
171	OROFINO JOINT
472	PALOUSE PRAIRIE SCHOOL
137	PARMA
371	PAYETTE JOINT
044	PLUMMER / WORLEY JOINT
025	POCATELLO
273	POST FALLS
285	POTLATCH
201	PRESTON JOINT
316	RICHFIELD
252	RIRIE JOINT
382	ROCKLAND
454	ROLLING HILLS CHARTER SCHOOL
291	SALMON
243	SALMON RIVER
060	SHELLEY JOINT
312	SHOSHONE JOINT
052	SNAKE RIVER
150	SODA SPRINGS JOINT
292	SOUTH LEMHI
041	ST. MARIES JOINT
322	SUGAR-SALEM JOINT

092	SWAN VALLEY ELEMENTARY
461	TAYLOR'S CROSSING PUBLIC CHARTER SCHOOL
401	TETON COUNTY
559.0	THOMAS JEFFERSON CHARTER
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
FY22	STATEWIDE FINANCIAL REPORT

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	8,076	4	4,361	4,645
416200 Meal Sales - Non-reimbursable	0	1,485	0	0
416900 Other Food Sales	0	3,995	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	360,531	306,430	424,846	456,863
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	11,626	7,798	29,093	9,535
<b>Total Revenues</b>	<b>380,233</b>	<b>319,712</b>	<b>458,300</b>	<b>471,043</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	104,057	112,323	114,067	121,820
710200 Food Services - Benefits	57,582	61,274	64,939	66,820
710300 Food Services - Purchased Services	1,226	891	4,485	4,102
710400 Food Services - Supplies / Materials	198,124	155,880	185,099	202,103
710500 Food Services - Capital Objects	244	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
<b>Total Expenditures</b>	<b>361,233</b>	<b>330,368</b>	<b>368,590</b>	<b>394,845</b>

<b>Balance Sheet</b>				
111000 Cash	92,219	77,202	170,589	247,492
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	12,261	18,479	15,064	16,087
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	9,296	16	16	15
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	15,939	17,388	17,255	18,527
218000 Payroll Withholding	0	9,688	10,089	10,523
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	-6	17
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>79,245</b>	<b>68,589</b>	<b>158,299</b>	<b>234,497</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	40,137	36,708	40,954	43,872

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.97	1.87	3.87	5.35

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	65,673	54,834	6,020	175
416200 Meal Sales - Non-reimbursable	8,731	8,449	6,178	10,427
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	20,493	64,653	3,193	2,152
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	875,057	988,847	1,307,270	1,249,037
440000 Commodities and Other Federal Grants	115,422	47,295	47,279	66,135
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	25,380	25,886	23,872	28,587
<b>Total Revenues</b>	<b>1,110,756</b>	<b>1,189,964</b>	<b>1,393,812</b>	<b>1,356,513</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	347,520	359,981	355,330	392,159
710200 Food Services - Benefits	150,674	171,818	150,217	135,521
710300 Food Services - Purchased Services	2,433	1,203	4,375	9,861
710400 Food Services - Supplies / Materials	605,469	585,747	607,696	601,876
710500 Food Services - Capital Objects	37,660	2,456	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
<b>Total Expenditures</b>	<b>1,143,756</b>	<b>1,121,205</b>	<b>1,117,618</b>	<b>1,139,417</b>

<b>Balance Sheet</b>				
111000 Cash	265,526	304,704	548,356	793,857
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	25,466	56,444	44,877	19,309
115000 Inventories	53,755	55,598	62,797	58,441
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	37,651	28,113	13,767	7,463
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	59,281	72,089	49,543	54,291
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	-30	-48	-11
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>247,815</b>	<b>316,574</b>	<b>592,768</b>	<b>809,864</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	127,084	124,578	124,180	126,602

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.95	2.54	4.77	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: **AMERICAN HERITAGE CHARTER**  
 DISTRICT / CHARTER NUMBER: **482.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	37,342	34,330	1,744	5,225
416200 Meal Sales - Non-reimbursable	2,787	1,383	1,862	1,902
416900 Other Food Sales	0	0	0	1,374
419000 Other Local Revenue	0	2,854	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	35,540	31,636	123,647	212,503
440000 Commodities and Other Federal Grants	11,459	1,418	1,729	3,634
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>87,128</b>	<b>71,621</b>	<b>128,982</b>	<b>224,638</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	27,080	25,883	21,078	42,607
710200 Food Services - Benefits	6,383	5,218	1,544	4,523
710300 Food Services - Purchased Services	956	944	2,931	4,007
710400 Food Services - Supplies / Materials	51,572	39,449	78,216	108,562
710500 Food Services - Capital Objects	3,891	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
<b>Total Expenditures</b>	<b>89,882</b>	<b>71,494</b>	<b>103,769</b>	<b>159,699</b>

<b>Balance Sheet</b>				
111000 Cash	5,454	5,236	30,449	95,388
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	345	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
<b>Unreserved Funds / Operating Balance</b>	<b>5,109</b>	<b>5,236</b>	<b>30,449</b>	<b>95,388</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	9,987	7,944	11,530	17,744

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.51	0.66	2.64	5.38

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	63,161	48,420	591	76
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	31,808	25,935	68,869	228,116
440000 Commodities and Other Federal Grants	10,102	8,109	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>105,071</b>	<b>82,464</b>	<b>69,460</b>	<b>228,192</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	32,813	39,176	34,698	66,163
710200 Food Services - Benefits	12,709	12,693	4,156	7,567
710300 Food Services - Purchased Services	531	389	830	1,018
710400 Food Services - Supplies / Materials	57,371	41,186	27,509	72,945
710500 Food Services - Capital Objects	4,268	1,858	2,230	3,892
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
<b>Total Expenditures</b>	<b>107,692</b>	<b>95,302</b>	<b>69,423</b>	<b>151,585</b>

<b>Balance Sheet</b>				
111000 Cash	17,583	3,917	0	78,534
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	191	4,455	11,535
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	628	0
213000 Accounts Payable	367	0	0	8,577
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	3,987	3,717	3,399	4,457
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
<b>Unreserved Funds / Operating Balance</b>	<b>13,229</b>	<b>391</b>	<b>428</b>	<b>77,035</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	11,966	10,589	7,714	16,843

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.11	0.04	0.06	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: **BASIN**  
 DISTRICT / CHARTER NUMBER: **072.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	37,128	31,086	2,127	5,386
416200 Meal Sales - Non-reimbursable	7,273	6,864	3,914	1,114
416900 Other Food Sales	431	4,068	0	352
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	7,026
445500 Federal Reimbursement	112,815	135,602	190,216	256,022
440000 Commodities and Other Federal Grants	13,122	9,505	9,056	13,080
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>170,769</b>	<b>187,125</b>	<b>205,313</b>	<b>282,980</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	70,448	78,991	68,358	87,166
710200 Food Services - Benefits	0	448	8,018	43,859
710300 Food Services - Purchased Services	1,221	1,170	656	3,527
710400 Food Services - Supplies / Materials	91,846	92,492	91,566	127,359
710500 Food Services - Capital Objects	113	443	327	26,806
710600 Food Services - Debt Retirement	240	495	127	298
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
<b>Total Expenditures</b>	<b>163,868</b>	<b>174,039</b>	<b>169,052</b>	<b>289,015</b>

<b>Balance Sheet</b>				
111000 Cash	28,617	40,252	74,172	65,375
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	4,046
115000 Inventories	8,246	10,639	7,319	11,856
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	17,558	8,599	4,702	4,423
218000 Payroll Withholding	0	9,901	8,137	10,442
221000 Deferred Revenue	0	0	0	3,795
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
<b>Unreserved Funds / Operating Balance</b>	<b>19,305</b>	<b>32,391</b>	<b>68,652</b>	<b>62,617</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	18,208	19,338	18,784	32,113

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.06	1.67	3.65	1.95

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	93,018	66,154	21,894	5,776
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	42,743	4,978	5,340	6,704
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	305,485	333,038	490,950	617,152
440000 Commodities and Other Federal Grants	35,535	23,678	25,556	60,636
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>476,781</b>	<b>427,848</b>	<b>543,740</b>	<b>690,268</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	140,416	125,746	128,500	141,553
710200 Food Services - Benefits	51,691	47,209	42,273	45,202
710300 Food Services - Purchased Services	3,311	1,976	1,665	1,941
710400 Food Services - Supplies / Materials	293,386	244,930	261,037	458,002
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
<b>Total Expenditures</b>	<b>488,804</b>	<b>419,861</b>	<b>433,475</b>	<b>646,698</b>

<b>Balance Sheet</b>				
111000 Cash	96,018	105,965	212,121	259,509
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	20,690	22,232	20,139	22,446
218000 Payroll Withholding	7,201	7,619	0	7,114
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	5,603	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>68,127</b>	<b>76,114</b>	<b>186,379</b>	<b>229,949</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	54,312	46,651	48,164	71,855

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.25	1.63	3.87	3.20

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

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

## Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	181	993	303	243
416100 Meal Sales - Reimbursable	225,701	189,100	17,109	6,037
416200 Meal Sales - Non-reimbursable	17,123	7,565	1,769	6,547
416900 Other Food Sales	17,261	12,508	5,480	6,747
419000 Other Local Revenue	2,730	1,469	646	1,256
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,191,095	1,376,785	1,121,970	1,780,368
440000 Commodities and Other Federal Grants	179,539	164,662	200,268	145,349
453000 Sale / Compensation from Sale of Fixed Assets	1,319	0	1,103	529
460000 Transfers In	69,411	44,341	38,002	39,338
<b>Total Revenues</b>	<b>1,704,360</b>	<b>1,797,423</b>	<b>1,386,650</b>	<b>1,986,414</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	589,394	598,659	504,319	523,308
710200 Food Services - Benefits	229,290	231,672	221,596	237,885
710300 Food Services - Purchased Services	33,716	23,536	14,506	15,296
710400 Food Services - Supplies / Materials	784,409	786,183	669,594	877,242
710500 Food Services - Capital Objects	24,526	45,262	22,716	63,090
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
<b>Total Expenditures</b>	<b>1,661,335</b>	<b>1,685,312</b>	<b>1,432,731</b>	<b>1,716,821</b>

<b>Balance Sheet</b>				
111000 Cash	0	0	-8,621	228,319
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	23,678	65,565	0	27,721
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	186,803	106,198	106,198	106,198
213000 Accounts Payable	18,825	41,571	15,385	970
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	60,333	49,976	72,332	81,946
218000 Payroll Withholding	28,158	23,501	-774	-905
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	2,649	2,649	2,649
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>-270,441</b>	<b>-158,330</b>	<b>-204,411</b>	<b>65,182</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	184,593	187,257	159,192	190,758

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.47	-0.85	-1.28	0.34

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	6,487
416100 Meal Sales - Reimbursable	319,650	294,711	17,502	0
416200 Meal Sales - Non-reimbursable	35,129	18,727	-15	0
416900 Other Food Sales	83,448	6,567	85	0
419000 Other Local Revenue	0	23,438	0	0
439000 Other State Revenue	16,834	213,834	114,240	0
443000 Cash-in-lieu of Commodities	0	0	40,966	256,521
445500 Federal Reimbursement	471,399	283,948	619,040	1,074,231
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	84,857	0	0	0
<b>Total Revenues</b>	<b>1,011,317</b>	<b>841,225</b>	<b>791,818</b>	<b>1,337,239</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	0	0	37,321	28,786
710200 Food Services - Benefits	-79	0	0	8,671
710300 Food Services - Purchased Services	1,011,196	785,944	609,680	1,185,687
710400 Food Services - Supplies / Materials	200	0	49,588	143
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
<b>Total Expenditures</b>	<b>1,011,317</b>	<b>785,944</b>	<b>696,589</b>	<b>1,223,287</b>

<b>Balance Sheet</b>				
111000 Cash	0	15,407	-23,801	104,120
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	78,288	60,843	174,311	160,342
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	78,288	0	0	0
213000 Accounts Payable	0	20,969	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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>55,281</b>	<b>150,510</b>	<b>264,462</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	112,369	87,327	77,399	135,921

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.63	1.94	1.95

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	7,418	3,313	118	-60
416200 Meal Sales - Non-reimbursable	664	632	887	904
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	61,463	73,434
440000 Commodities and Other Federal Grants	6,109	72,730	3,524	5,046
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	4,010	14,000	12,000
<b>Total Revenues</b>	<b>14,191</b>	<b>80,685</b>	<b>79,992</b>	<b>91,324</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	20,598	21,968	19,519	22,878
710200 Food Services - Benefits	9,005	9,398	8,250	9,624
710300 Food Services - Purchased Services	1,355	1,042	5,038	1,133
710400 Food Services - Supplies / Materials	51,359	53,750	47,407	56,813
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
<b>Total Expenditures</b>	<b>82,317</b>	<b>86,158</b>	<b>80,214</b>	<b>90,448</b>

<b>Balance Sheet</b>				
111000 Cash	13,788	5,250	7,180	6,416
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	3,402	1,669	3,821	2,043
214000 Contracts Payable	0	3,581	3,581	3,719
217000 Salaries / Benefits Payable	4,913	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
<b>Unreserved Funds / Operating Balance</b>	<b>5,473</b>	<b>0</b>	<b>-222</b>	<b>654</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	9,146	9,573	8,913	10,050

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.60	0.00	-0.02	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: **BOISE INDEPENDENT**  
 DISTRICT / CHARTER NUMBER: **001.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	63,242	51,286	0	6,224
416100 Meal Sales - Reimbursable	2,072,153	1,610,850	0	33,960
416200 Meal Sales - Non-reimbursable	19,924	13,201	0	1,866
416900 Other Food Sales	25,073	20,291	0	5,358
419000 Other Local Revenue	6,341	22,394	19,266	3,979
439000 Other State Revenue	0	355	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	7,454,064	5,358,692	5,750,304	11,934,306
440000 Commodities and Other Federal Grants	1,001,912	983,382	1,019,874	1,387,836
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>10,642,709</b>	<b>8,060,451</b>	<b>6,789,444</b>	<b>13,373,529</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	4,224,254	3,085,696	3,038,873	3,655,327
710200 Food Services - Benefits	1,604,676	1,609,543	1,242,656	1,430,715
710300 Food Services - Purchased Services	359,087	357,820	284,817	360,926
710400 Food Services - Supplies / Materials	4,447,319	3,765,890	1,579,594	4,267,845
710500 Food Services - Capital Objects	503,489	360,949	0	69,901
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	98,578	77,594	74,729	101,498
<b>Total Expenditures</b>	<b>11,237,403</b>	<b>9,257,492</b>	<b>6,220,669</b>	<b>9,886,212</b>

<b>Balance Sheet</b>				
111000 Cash	1,980,221	1,039,422	1,582,365	5,773,645
112000 Investments	2,675,132	2,729,572	1,940,269	1,945,072
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	79,208	263,512	784,055	100,833
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	16,609	156,219	37,812	19,874
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	720,280	745,840	576,200	667,138
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	329,812	323,269	275,814
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
<b>Unreserved Funds / Operating Balance</b>	<b>3,997,672</b>	<b>2,800,635</b>	<b>3,369,408</b>	<b>6,856,724</b>
(320100 plus 320200)				

**Average Monthly Expenditures \***  
 (Total expenditures above divided by 9\* operating months)      1,248,600    1,028,610    691,185    1,098,468

**Months of Operating Funds Available**  
 (Unreserved Funds / Operating Bal. above divided by the  
 Average Monthly Exp.)      3.20      2.72      4.87      6.24

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	160	2,906	2,171	2,110
416100 Meal Sales - Reimbursable	928,718	676,602	11,693	0
416200 Meal Sales - Non-reimbursable	22,859	13,887	10,950	12,546
416900 Other Food Sales	51,603	40,953	24,711	27,136
419000 Other Local Revenue	3,148	1,345	2,113	3,734
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	2,302,646	2,583,612	3,724,012	5,236,566
440000 Commodities and Other Federal Grants	333,975	345,817	255,612	546,623
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	86,515	85,055	91,517	115,644
<b>Total Revenues</b>	<b>3,729,624</b>	<b>3,750,177</b>	<b>4,122,779</b>	<b>5,944,359</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	1,167,392	1,135,281	1,231,377	1,555,876
710200 Food Services - Benefits	621,679	590,945	605,436	687,211
710300 Food Services - Purchased Services	82,802	68,010	71,852	93,978
710400 Food Services - Supplies / Materials	1,723,205	1,712,346	1,723,828	2,414,820
710500 Food Services - Capital Objects	34,513	17,096	90,651	109,381
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	41,000	41,000	45,000	57,500
<b>Total Expenditures</b>	<b>3,670,591</b>	<b>3,564,678</b>	<b>3,768,144</b>	<b>4,918,766</b>

<b>Balance Sheet</b>				
111000 Cash	1,245,779	1,324,748	1,748,747	2,856,319
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	59,787	159,081	134,309	47,519
115000 Inventories	91,995	140,553	122,533	159,376
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	95,935	1,080	10,852	18,531
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	233,280	244,373	243,468	284,906
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	125,085	142,790	125,705
310000 Reserved for Inventories/Other	35,781	0	122,533	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>1,032,565</b>	<b>1,253,844</b>	<b>1,485,946</b>	<b>2,634,072</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	407,843	396,075	418,683	546,530

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.53	3.17	3.55	4.82

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

Consult the IFARMS 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	57,892	59,044	2,549	325
416200 Meal Sales - Non-reimbursable	7,771	9,845	1,933	1,800
416900 Other Food Sales	18,197	25,422	6,683	13,686
419000 Other Local Revenue	3,429	27	141	44
439000 Other State Revenue	0	6,409	10,513	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	405,108	375,698	634,844	778,526
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	108,788	118,597	16,108	16,454
<b>Total Revenues</b>	601,185	595,042	672,771	810,835

<b>Expenditures</b>				
710100 Food Services - Salaries	222,497	216,835	211,437	224,071
710200 Food Services - Benefits	127,273	126,579	114,604	132,227
710300 Food Services - Purchased Services	24,035	6,025	2,147	2,811
710400 Food Services - Supplies / Materials	213,762	215,645	245,097	361,664
710500 Food Services - Capital Objects	15,529	20,882	6,602	6,048
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
<b>Total Expenditures</b>	603,096	585,966	579,887	726,821

<b>Balance Sheet</b>				
111000 Cash	10,267	2,217	22,438	200,302
112000 Investments	16,489	22,438	99,671	19,024
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	3,684	14,961	7,828	16,665
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	636	0	23	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	29,139	29,875	15,180	37,243
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
<b>Unreserved Funds / Operating Balance</b>	665	9,741	114,734	198,748
(320100 plus 320200)				

**Average Monthly Expenditures \***  
 (Total expenditures above divided by 9\* operating months)                   67,011       65,107       64,432       80,758

**Months of Operating Funds Available**  
 (Unreserved Funds / Operating Bal. above divided by the  
 Average Monthly Exp.)   0.01       0.15       1.78       2.46

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	27,633	23,320	6,624	539
416200 Meal Sales - Non-reimbursable	4,221	3,990	2,790	2,574
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	2,405	974	514	15
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	117,267	122,659	132,095	193,957
440000 Commodities and Other Federal Grants	16,151	11,789	11,340	9,388
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	1,025	0	0	0
<b>Total Revenues</b>	<b>168,702</b>	<b>162,732</b>	<b>153,363</b>	<b>206,473</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	63,112	56,846	60,469	73,595
710200 Food Services - Benefits	4,940	0	0	0
710300 Food Services - Purchased Services	2,924	3,768	3,258	2,429
710400 Food Services - Supplies / Materials	112,559	106,287	87,276	105,041
710500 Food Services - Capital Objects	0	0	3,143	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
<b>Total Expenditures</b>	<b>183,535</b>	<b>166,901</b>	<b>154,146</b>	<b>181,065</b>

<b>Balance Sheet</b>				
111000 Cash	7,735	0	4,805	31,860
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	160	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	1,047	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	7,895	3,122	9,757	11,404
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>-4,169</b>	<b>-4,952</b>	<b>20,456</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	20,393	18,545	17,127	20,118

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	-0.22	-0.29	1.02

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	13,375	62,394	17,799	396
416200 Meal Sales - Non-reimbursable	1,372	418	1,725	2,481
416900 Other Food Sales	2,000	0	0	0
419000 Other Local Revenue	4,854	798	1,251	1,393
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	626,202	515,023	572,287	941,874
440000 Commodities and Other Federal Grants	0	0	37,924	3,653
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>647,803</b>	<b>578,633</b>	<b>630,986</b>	<b>949,797</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	170,731	153,913	159,101	174,469
710200 Food Services - Benefits	86,336	90,806	94,073	112,321
710300 Food Services - Purchased Services	7,307	5,860	6,856	9,241
710400 Food Services - Supplies / Materials	383,433	300,314	287,085	368,914
710500 Food Services - Capital Objects	15,336	3,550	40,906	10,320
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
<b>Total Expenditures</b>	<b>663,143</b>	<b>554,443</b>	<b>588,021</b>	<b>675,265</b>

<b>Balance Sheet</b>				
111000 Cash	50,996	77,222	126,427	410,456
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	389	32,641	38,881	48,378
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	30,216	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
<b>Unreserved Funds / Operating Balance</b>	<b>20,391</b>	<b>44,581</b>	<b>87,546</b>	<b>362,078</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	73,683	61,605	65,336	75,029

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.28	0.72	1.34	4.83

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	36,051	45,673	5,473	876
416200 Meal Sales - Non-reimbursable	3,350	3,759	2,712	4,781
416900 Other Food Sales	13,564	11,113	10,393	14,351
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	1,051	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	97,158	82,837	108,320	168,999
440000 Commodities and Other Federal Grants	14,161	13,272	19,935	14,235
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	4,500	5,000	6,500	0
<b>Total Revenues</b>	<b>168,784</b>	<b>162,705</b>	<b>153,333</b>	<b>203,242</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	52,203	53,881	57,913	52,296
710200 Food Services - Benefits	14,685	14,923	12,788	14,469
710300 Food Services - Purchased Services	3,917	3,791	3,813	1,849
710400 Food Services - Supplies / Materials	94,452	89,155	76,228	97,002
710500 Food Services - Capital Objects	15,038	3,544	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
<b>Total Expenditures</b>	<b>180,295</b>	<b>165,294</b>	<b>150,742</b>	<b>165,616</b>

<b>Balance Sheet</b>				
111000 Cash	35,094	26,936	33,600	58,495
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	5,100	9,746	3,963	17,389
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	2,287	2,097	1,436	1,084
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	10,746	10,013	8,966	10,013
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
<b>Unreserved Funds / Operating Balance</b>	<b>27,161</b>	<b>24,572</b>	<b>27,161</b>	<b>64,787</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	20,033	18,366	16,749	18,402

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.36	1.34	1.62	3.52

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	41	8	5	923
416100 Meal Sales - Reimbursable	0	0	0	5,587
416200 Meal Sales - Non-reimbursable	51,060	20,372	11,713	14,037
416900 Other Food Sales	0	0	1,351	0
419000 Other Local Revenue	22,800	39,118	5,301	3,118
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	3,350,121	2,912,991	2,343,789	4,385,392
440000 Commodities and Other Federal Grants	0	46,621	250,370	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	79,542	80,011	64,353	66,335
<b>Total Revenues</b>	<b>3,503,564</b>	<b>3,099,121</b>	<b>2,676,882</b>	<b>4,475,392</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	1,127,228	1,126,462	886,542	920,329
710200 Food Services - Benefits	646,925	625,871	528,776	485,379
710300 Food Services - Purchased Services	66,370	38,411	40,992	41,146
710400 Food Services - Supplies / Materials	1,773,900	1,582,817	946,055	1,591,662
710500 Food Services - Capital Objects	65,116	23,310	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	350
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	14,417	27,808
<b>Total Expenditures</b>	<b>3,679,539</b>	<b>3,396,871</b>	<b>2,416,782</b>	<b>3,066,674</b>

<b>Balance Sheet</b>				
111000 Cash	999,666	653,478	710,110	2,360,102
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	49,107	123,900	323,118	93,227
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	27,507	751	58,496	53,442
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	272,295	262,122	200,252	151,200
218000 Payroll Withholding	-49	63,235	63,110	128,599
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>749,020</b>	<b>451,270</b>	<b>711,370</b>	<b>2,120,088</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	408,838	377,430	268,531	340,742

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.83	1.20	2.65	6.22

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	24,345	28,925	2,124	-344
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	1,067	1,602
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	44,908	42,509	94,802	133,115
440000 Commodities and Other Federal Grants	0	0	0	8,138
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>69,253</b>	<b>71,434</b>	<b>97,993</b>	<b>142,511</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	32,791	35,653	35,095	43,939
710200 Food Services - Benefits	7,907	8,206	8,911	16,416
710300 Food Services - Purchased Services	0	0	0	32
710400 Food Services - Supplies / Materials	26,625	27,575	28,121	50,460
710500 Food Services - Capital Objects	0	0	0	10,639
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
<b>Total Expenditures</b>	<b>67,323</b>	<b>71,434</b>	<b>72,127</b>	<b>121,486</b>

<b>Balance Sheet</b>				
111000 Cash	10,100	10,791	41,085	65,527
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	4,666	4,181	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	7,716	7,922	8,169	11,586
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
<b>Unreserved Funds / Operating Balance</b>	<b>7,050</b>	<b>7,050</b>	<b>32,916</b>	<b>53,941</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	7,480	7,937	8,014	13,498

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.94	0.89	4.11	4.00

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	11,668	9,098	1,438	-40
416200 Meal Sales - Non-reimbursable	1,767	1,057	641	1,639
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	788	0	4,027
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	46,758	56,707	87,000	77,700
440000 Commodities and Other Federal Grants	11,580	4,518	3,795	851
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	5,000	8,000	0	0
<b>Total Revenues</b>	<b>76,773</b>	<b>80,168</b>	<b>92,874</b>	<b>84,177</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	20,346	21,214	23,550	17,002
710200 Food Services - Benefits	1,100	2,798	3,298	-465
710300 Food Services - Purchased Services	1,342	1,357	1,225	1,522
710400 Food Services - Supplies / Materials	53,723	55,124	56,628	65,004
710500 Food Services - Capital Objects	0	1,819	19	292
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
<b>Total Expenditures</b>	<b>76,511</b>	<b>82,312</b>	<b>84,720</b>	<b>83,355</b>

<b>Balance Sheet</b>				
111000 Cash	2,745	0	8,792	9,358
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	8,829	0	2,423
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	8,191	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	1,287	1,324	1,324	1,068
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	2,423
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
<b>Unreserved Funds / Operating Balance</b>	<b>1,458</b>	<b>-686</b>	<b>7,468</b>	<b>8,290</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	8,501	9,146	9,413	9,262

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.17	-0.08	0.79	0.90

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
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	10,997	14,649	8,343	2,969
416900 Other Food Sales	0	0	0	278
419000 Other Local Revenue	0	0	0	500
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	42,783	47,768	85,049	129,429
440000 Commodities and Other Federal Grants	5,245	2,938	3,039	4,580
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	59,281	73,478	19,021	14,981
<b>Total Revenues</b>	<b>118,306</b>	<b>138,833</b>	<b>115,452</b>	<b>152,737</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	60,330	71,015	54,144	59,639
710200 Food Services - Benefits	23,703	18,076	13,474	25,186
710300 Food Services - Purchased Services	1,437	1,590	1,358	1,731
710400 Food Services - Supplies / Materials	29,238	40,087	45,784	56,504
710500 Food Services - Capital Objects	3,598	8,065	532	9,677
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
<b>Total Expenditures</b>	<b>118,306</b>	<b>138,833</b>	<b>115,292</b>	<b>152,737</b>

<b>Balance Sheet</b>				
111000 Cash	0	12,132	12,203	15,045
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	12,132	12,043	14,885
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>160</b>	<b>160</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	13,145	15,426	12,810	16,971

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.01	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: **CASSIA COUNTY JOINT**  
 DISTRICT / CHARTER NUMBER: **151.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	6,072	2,018	667	1,219
416100 Meal Sales - Reimbursable	339,479	305,990	60,762	14,033
416200 Meal Sales - Non-reimbursable	27,641	16,088	10,832	9,494
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	1,191
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,389,920	1,548,397	2,207,127	2,600,856
440000 Commodities and Other Federal Grants	184,466	164,430	206,687	238,856
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	44,943	45,790	39,817	49,086
<b>Total Revenues</b>	<b>1,992,521</b>	<b>2,082,713</b>	<b>2,525,892</b>	<b>2,914,735</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	683,780	618,062	638,514	745,813
710200 Food Services - Benefits	290,562	296,802	314,840	331,686
710300 Food Services - Purchased Services	61,620	41,704	35,966	56,340
710400 Food Services - Supplies / Materials	1,370,705	1,175,114	1,198,794	1,224,699
710500 Food Services - Capital Objects	47,661	20,585	20,328	29,602
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	53,336	0	0	0
<b>Total Expenditures</b>	<b>2,507,664</b>	<b>2,152,267</b>	<b>2,208,442</b>	<b>2,388,140</b>

<b>Balance Sheet</b>				
111000 Cash	0	0	263,949	580,519
112000 Investments	0	32,354	32,512	282,959
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	3,678	0	1,092	0
115000 Inventories	419,378	312,187	328,839	315,068
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	38,052	78,275	0	0
213000 Accounts Payable	0	48	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	80,298	39,681	73,953	92,333
218000 Payroll Withholding	33,530	24,963	33,413	40,594
221000 Deferred Revenue	0	0	0	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
<b>Unreserved Funds / Operating Balance</b>	<b>271,128</b>	<b>201,574</b>	<b>519,024</b>	<b>1,045,619</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	278,629	239,141	245,382	265,349

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.97	0.84	2.12	3.94

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

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

## Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	36,186	26,815	3,746	2,936
416200 Meal Sales - Non-reimbursable	5,444	3,958	1,327	1,912
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	163,097	192,786	233,348	301,050
440000 Commodities and Other Federal Grants	18,997	19,624	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>223,724</b>	<b>243,183</b>	<b>238,421</b>	<b>305,898</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	38,525	46,533	39,191	54,367
710200 Food Services - Benefits	19,696	19,646	19,494	21,625
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	154,218	184,876	154,150	190,992
710500 Food Services - Capital Objects	0	5,512	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
<b>Total Expenditures</b>	<b>212,439</b>	<b>256,567</b>	<b>212,835</b>	<b>266,984</b>

<b>Balance Sheet</b>				
111000 Cash	156	0	12,570	52,432
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	13,126	0	0
213000 Accounts Payable	-75	0	0	75
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	7,677	7,704	7,814	8,687
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>-7,446</b>	<b>-20,830</b>	<b>4,756</b>	<b>43,670</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	23,604	28,507	23,648	29,665

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.32	-0.73	0.20	1.47

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	3	3	0	0
416100 Meal Sales - Reimbursable	31,489	21,956	677	-1,048
416200 Meal Sales - Non-reimbursable	1,939	2,343	3,045	3,815
416900 Other Food Sales	18,578	16,567	18,536	21,763
419000 Other Local Revenue	2,233	282	510	33
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	67,889	76,702	116,835	147,958
440000 Commodities and Other Federal Grants	9,154	8,713	5,974	9,080
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	27,794	16,063	13,130	9,382
<b>Total Revenues</b>	<b>159,079</b>	<b>142,629</b>	<b>158,707</b>	<b>190,983</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	58,619	51,431	58,768	60,782
710200 Food Services - Benefits	21,098	20,550	20,899	33,466
710300 Food Services - Purchased Services	993	1,429	3,374	1,524
710400 Food Services - Supplies / Materials	74,714	72,166	71,854	93,803
710500 Food Services - Capital Objects	0	500	3,394	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
<b>Total Expenditures</b>	<b>155,424</b>	<b>146,076</b>	<b>158,289</b>	<b>189,575</b>

<b>Balance Sheet</b>				
111000 Cash	8,869	220	562	1,099
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	72	7,201
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	5,205	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	6,266
200000 Other Current/Non-Current Liabilities	9	12	8	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>3,655</b>	<b>208</b>	<b>626</b>	<b>2,034</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	17,269	16,231	17,588	21,064

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.21	0.01	0.04	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: **CHIEF TAHGEE ELEMENTARY ACADEMY**  
 DISTRICT / CHARTER NUMBER: **483.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
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	86,257	114,657	143,253	128,165
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	44,571	5,000	0	26,319
<b>Total Revenues</b>	<b>130,828</b>	<b>119,657</b>	<b>143,253</b>	<b>154,484</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	42,985	40,666	68,192	52,577
710200 Food Services - Benefits	16,741	13,959	21,200	15,703
710300 Food Services - Purchased Services	678	27	1,071	0
710400 Food Services - Supplies / Materials	70,424	65,005	52,790	86,204
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
<b>Total Expenditures</b>	<b>130,828</b>	<b>119,657</b>	<b>143,253</b>	<b>154,484</b>

<b>Balance Sheet</b>				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	18,224	58,919	35,458	16,661
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	18,224	42,145	35,458	0
213000 Accounts Payable	0	16,774	0	16,661
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	14,536	13,295	15,917	17,165

<b>Months of Operating Funds Available</b>				
(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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	7	4	1	0
416100 Meal Sales - Reimbursable	20,991	1,024	2,315	277
416200 Meal Sales - Non-reimbursable	2,867	2,386	2,720	3,942
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	34,114	51,363	58,303	63,645
440000 Commodities and Other Federal Grants	7,334	1,576	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	16,152	29,868	21,549	30,000
<b>Total Revenues</b>	<b>81,465</b>	<b>86,221</b>	<b>84,888</b>	<b>97,864</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	29,628	30,571	36,940	36,398
710200 Food Services - Benefits	3,641	9,915	7,695	8,725
710300 Food Services - Purchased Services	1,554	4,444	472	1,095
710400 Food Services - Supplies / Materials	46,329	39,316	39,781	49,856
710500 Food Services - Capital Objects	313	1,975	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
<b>Total Expenditures</b>	<b>81,465</b>	<b>86,221</b>	<b>84,888</b>	<b>96,074</b>

<b>Balance Sheet</b>				
111000 Cash	1,042	4,653	7,780	8,988
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	5,671
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	520	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	1,042	4,653	7,260	2,583
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	5,671
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,405</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	9,052	9,580	9,432	10,675

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

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

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

## Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	973,882	796,556	36,651	20,404
416200 Meal Sales - Non-reimbursable	95,128	71,371	21,517	17,694
416900 Other Food Sales	67,640	59,452	37,918	46,448
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	1,892,998	1,465,108	207,830	5,060,271
440000 Commodities and Other Federal Grants	141,451	763,794	3,504,276	418,042
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	134,992	521,938	87,295	97,559
<b>Total Revenues</b>	<b>3,306,091</b>	<b>3,678,219</b>	<b>3,895,487</b>	<b>5,660,418</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	1,283,501	1,352,502	1,220,796	1,338,207
710200 Food Services - Benefits	571,171	598,046	649,714	644,186
710300 Food Services - Purchased Services	56,533	46,827	38,187	28,874
710400 Food Services - Supplies / Materials	1,809,425	1,575,059	1,532,145	2,306,613
710500 Food Services - Capital Objects	6,422	32,176	-4,211	35,597
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	64,719	39,967	38,684	43,118
<b>Total Expenditures</b>	<b>3,791,771</b>	<b>3,644,577</b>	<b>3,475,315</b>	<b>4,396,595</b>

<b>Balance Sheet</b>				
111000 Cash	270,060	217,309	768,528	1,661,735
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	31,152	135,631	0	259,295
115000 Inventories	73,146	73,146	133,229	164,425
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	42,346	53,531	59,761	6,607
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	151,037	157,938	207,207	180,236
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>180,975</b>	<b>214,617</b>	<b>634,789</b>	<b>1,898,612</b>

**Average Monthly Expenditures \***  
 (Total expenditures above divided by 9\* operating months)      421,308      404,953      386,146      488,511

**Months of Operating Funds Available**  
 (Unreserved Funds / Operating Bal. above divided by the  
 Average Monthly Exp.)      0.43      0.53      1.64      3.89

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

Consult the IFARMS 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	180,286	175,828	5,032	5,326
416200 Meal Sales - Non-reimbursable	955	2,631	1,075	1,562
416900 Other Food Sales	650	1,137	3,684	1,985
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	105,732	279,455	476,355	711,504
440000 Commodities and Other Federal Grants	23,578	20,829	28,776	16,344
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	8,810	1,711	0	0
<b>Total Revenues</b>	<b>320,011</b>	<b>481,591</b>	<b>514,922</b>	<b>736,721</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	111,398	170,212	204,830	357,865
710200 Food Services - Benefits	28,149	35,751	38,664	59,034
710300 Food Services - Purchased Services	7,506	6,996	6,291	13,042
710400 Food Services - Supplies / Materials	158,187	236,437	220,242	303,808
710500 Food Services - Capital Objects	29,431	12,005	41,116	10,686
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
<b>Total Expenditures</b>	<b>334,671</b>	<b>461,401</b>	<b>511,143</b>	<b>744,435</b>

<b>Balance Sheet</b>				
111000 Cash	19,601	41,608	56,135	55,719
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	370	183	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	9,133	11,137	22,068	29,366
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
<b>Unreserved Funds / Operating Balance</b>	<b>10,098</b>	<b>30,288</b>	<b>34,067</b>	<b>26,353</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	37,186	51,267	56,794	82,715

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.27	0.59	0.60	0.32

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
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	807	2,835	690	574
416900 Other Food Sales	724	419	283	0
419000 Other Local Revenue	2,695	819	267	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	47,908	36,000	45,220	57,762
440000 Commodities and Other Federal Grants	4,065	4,542	6,352	67
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	10,911	29,827	15,918	14,900
<b>Total Revenues</b>	<b>67,110</b>	<b>74,442</b>	<b>68,730</b>	<b>73,303</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	23,082	26,185	21,485	29,357
710200 Food Services - Benefits	8,153	9,557	8,648	8,711
710300 Food Services - Purchased Services	729	785	1,227	484
710400 Food Services - Supplies / Materials	47,898	37,915	37,370	31,988
710500 Food Services - Capital Objects	0	0	0	2,763
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
<b>Total Expenditures</b>	<b>79,862</b>	<b>74,442</b>	<b>68,730</b>	<b>73,303</b>

<b>Balance Sheet</b>				
111000 Cash	0	770	0	4,436
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	34,997	6,378	6,701	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	29,867	0	2,004	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	5,130	7,148	4,697	4,436
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	8,874	8,271	7,637	8,145

<b>Months of Operating Funds Available</b>				
(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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	70,180	51,349	17,349	6,827
416200 Meal Sales - Non-reimbursable	3,273	6,312	3,293	4,218
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	419	187
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	116,174	136,515	232,922	310,623
440000 Commodities and Other Federal Grants	0	0	6,438	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	10,000	0	0	0
<b>Total Revenues</b>	<b>199,627</b>	<b>194,176</b>	<b>260,421</b>	<b>321,855</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	52,680	37,196	43,239	48,330
710200 Food Services - Benefits	38,779	38,069	38,374	46,698
710300 Food Services - Purchased Services	1,092	1,005	1,264	2,198
710400 Food Services - Supplies / Materials	101,150	97,090	120,763	128,559
710500 Food Services - Capital Objects	390	7,684	1,302	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
<b>Total Expenditures</b>	<b>194,091</b>	<b>181,044</b>	<b>204,942</b>	<b>225,785</b>

<b>Balance Sheet</b>				
111000 Cash	20,859	35,511	83,287	187,586
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	654	0	5,356	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	68	0	1,955	35
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	13,623	13,924	9,860	14,408
218000 Payroll Withholding	240	873	635	880
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
<b>Unreserved Funds / Operating Balance</b>	<b>7,582</b>	<b>20,714</b>	<b>76,193</b>	<b>172,263</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	21,566	20,116	22,771	25,087

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.35	1.03	3.35	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: **COUNCIL**  
 DISTRICT / CHARTER NUMBER: **013.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	26,234	25,028	2,718	-52
416200 Meal Sales - Non-reimbursable	2,563	1,505	2,599	1,528
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	4,212
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	70,548	98,339	127,886	185,368
440000 Commodities and Other Federal Grants	11,580	5,519	6,814	7,084
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>110,925</b>	<b>130,391</b>	<b>140,017</b>	<b>198,140</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	20,642	28,328	32,987	35,384
710200 Food Services - Benefits	8,390	9,118	9,572	9,915
710300 Food Services - Purchased Services	2,328	477	836	887
710400 Food Services - Supplies / Materials	88,213	99,032	100,560	138,798
710500 Food Services - Capital Objects	5,257	865	0	484
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
<b>Total Expenditures</b>	<b>124,830</b>	<b>137,820</b>	<b>143,955</b>	<b>185,468</b>

<b>Balance Sheet</b>				
111000 Cash	9,151	7,917	7,039	19,711
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	9,252	4,057	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	1,000	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	3	3
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>18,403</b>	<b>10,974</b>	<b>7,036</b>	<b>19,708</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	13,870	15,313	15,995	20,608

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.33	0.72	0.44	0.96

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	13	13	17	23
416100 Meal Sales - Reimbursable	9,843	10,633	1,762	2
416200 Meal Sales - Non-reimbursable	3,046	1,832	2,175	2,948
416900 Other Food Sales	107	17	119	2,805
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	31,573	30,286	68,018	78,212
440000 Commodities and Other Federal Grants	12,772	4,051	4,094	3,736
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>57,354</b>	<b>46,832</b>	<b>76,185</b>	<b>87,726</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	18,868	17,394	32,033	29,987
710200 Food Services - Benefits	0	0	2,313	-2,313
710300 Food Services - Purchased Services	190	362	225	780
710400 Food Services - Supplies / Materials	26,495	24,486	42,681	54,479
710500 Food Services - Capital Objects	7,945	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
<b>Total Expenditures</b>	<b>53,498</b>	<b>42,242</b>	<b>77,252</b>	<b>82,933</b>

<b>Balance Sheet</b>				
111000 Cash	2,368	12,785	23,050	12,318
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	7,787	92	0	0
115000 Inventories	424	2,292	913	3,811
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	3,069	-2,766
213000 Accounts Payable	0	0	6,792	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	424	0	2,259	2,259
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>10,155</b>	<b>15,169</b>	<b>11,843</b>	<b>16,636</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	5,944	4,694	8,584	9,215

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.71	3.23	1.38	1.81

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

Consult the IFARMS 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	117	131	35	40
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	28,904	23,037	6,471	2,267
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	323	778	651	924
439000 Other State Revenue	4,731	0	299	227
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	106,928	111,591	166,635	170,568
440000 Commodities and Other Federal Grants	0	0	0	10,589
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>141,003</b>	<b>135,537</b>	<b>174,091</b>	<b>184,615</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	48,900	62,068	58,186	55,623
710200 Food Services - Benefits	20,315	7,181	4,169	7,627
710300 Food Services - Purchased Services	0	187	0	30
710400 Food Services - Supplies / Materials	82,164	83,979	72,233	93,994
710500 Food Services - Capital Objects	1,394	0	609	322
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
<b>Total Expenditures</b>	<b>152,773</b>	<b>153,415</b>	<b>135,197</b>	<b>157,596</b>

<b>Balance Sheet</b>				
111000 Cash	37,120	15,924	53,210	84,113
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	911	528	269	4,315
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	11,098	8,163	6,814	6,652
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>25,111</b>	<b>7,233</b>	<b>46,127</b>	<b>73,146</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	16,975	17,046	15,022	17,511

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.48	0.42	3.07	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: **ELEVATE ACADEMY**  
 DISTRICT / CHARTER NUMBER: **523.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
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	84	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	215,438	217,314	283,577
440000 Commodities and Other Federal Grants	0	0	19,504	16,798
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>215,522</b>	<b>236,818</b>	<b>300,375</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	0	28,149	69,366	88,135
710200 Food Services - Benefits	0	6,427	20,920	23,319
710300 Food Services - Purchased Services	0	2,164	917	4,667
710400 Food Services - Supplies / Materials	0	152,516	130,607	157,445
710500 Food Services - Capital Objects	0	0	0	635
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
<b>Total Expenditures</b>	<b>0</b>	<b>189,256</b>	<b>221,810</b>	<b>274,201</b>

<b>Balance Sheet</b>				
111000 Cash	0	13,280	29,819	57,543
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	16,645	17,597	21,248
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	1,585	0	2,621
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	2,074	6,142	8,722
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>26,266</b>	<b>41,274</b>	<b>67,448</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	0	21,028	24,646	30,467

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	N/A	1.25	1.67	2.21

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	215,727	159,640	15,069	4,240
416200 Meal Sales - Non-reimbursable	9,171	6,342	4,791	7,217
416900 Other Food Sales	33,670	44,657	10,870	8,935
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	770,022	892,204	1,328,688	1,417,963
440000 Commodities and Other Federal Grants	0	0	0	50,279
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>1,028,590</b>	<b>1,102,843</b>	<b>1,359,418</b>	<b>1,488,634</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	365,048	370,612	356,603	416,265
710200 Food Services - Benefits	165,853	175,599	177,512	180,139
710300 Food Services - Purchased Services	87,822	29,532	18,997	79,780
710400 Food Services - Supplies / Materials	424,134	472,436	513,125	525,759
710500 Food Services - Capital Objects	0	3,611	0	889
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
<b>Total Expenditures</b>	<b>1,042,857</b>	<b>1,051,790</b>	<b>1,066,237</b>	<b>1,202,832</b>

<b>Balance Sheet</b>				
111000 Cash	44,711	4,338	154,453	608,619
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	15,885	87,423	235,971	54,512
115000 Inventories	30,258	49,534	43,016	75,765
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	78,775	78,163	77,127	84,672
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	12,109
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
<b>Unreserved Funds / Operating Balance</b>	<b>12,079</b>	<b>63,132</b>	<b>356,313</b>	<b>642,115</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	115,873	116,866	118,471	133,648

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.10	0.54	3.01	4.80

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	39,589	35,262	341	0
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	75
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	23,090	25,135	103,668	145,336
440000 Commodities and Other Federal Grants	0	3,170	0	7
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	6,307	0	0
<b>Total Revenues</b>	<b>62,679</b>	<b>69,874</b>	<b>104,009</b>	<b>145,418</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	22,004	22,949	26,251	31,229
710200 Food Services - Benefits	1,285	2,056	2,188	2,332
710300 Food Services - Purchased Services	2,119	2,674	1,325	400
710400 Food Services - Supplies / Materials	41,118	45,231	59,424	103,720
710500 Food Services - Capital Objects	0	0	0	474
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
<b>Total Expenditures</b>	<b>66,526</b>	<b>72,910</b>	<b>89,188</b>	<b>138,155</b>

<b>Balance Sheet</b>				
111000 Cash	3,036	617	15,050	22,084
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	450	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	167	229	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
<b>Unreserved Funds / Operating Balance</b>	<b>3,036</b>	<b>0</b>	<b>14,821</b>	<b>22,084</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	7,392	8,101	9,910	15,351

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.41	0.00	1.50	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: **FILER**  
 DISTRICT / CHARTER NUMBER: **413.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	150,026	114,310	14,474	1,629
416200 Meal Sales - Non-reimbursable	4,056	2,529	747	609
416900 Other Food Sales	145	261	264	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	381,104	386,284	640,746	780,575
440000 Commodities and Other Federal Grants	0	0	55,390	66,123
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	84,868	0	0	0
<b>Total Revenues</b>	<b>620,199</b>	<b>503,384</b>	<b>711,621</b>	<b>848,936</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	191,891	194,603	190,624	177,120
710200 Food Services - Benefits	84,880	86,758	83,842	68,717
710300 Food Services - Purchased Services	8,691	10,135	11,495	20,309
710400 Food Services - Supplies / Materials	252,945	226,531	323,125	378,142
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
<b>Total Expenditures</b>	<b>538,407</b>	<b>518,027</b>	<b>609,086</b>	<b>644,288</b>

<b>Balance Sheet</b>				
111000 Cash	36,053	20,014	123,355	292,540
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	7,710	11,709	6,515	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	28,361	31,191	27,501	0
218000 Payroll Withholding	15,402	16,258	14,477	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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>-14,643</b>	<b>87,892</b>	<b>292,540</b>
(320100 plus 320200)				

**Average Monthly Expenditures \***  
 (Total expenditures above divided by 9\* operating months)      59,823      57,559      67,676      71,588

**Months of Operating Funds Available**  
 (Unreserved Funds / Operating Bal. above divided by the  
 Average Monthly Exp.)      0.00      -0.25      1.30      4.09

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	78,640	60,700	16,631	1,125
416200 Meal Sales - Non-reimbursable	23,977	18,577	11,668	56,840
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	130,845	130,228	277,352	381,564
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	30,000	50,000	20,000	20,000
<b>Total Revenues</b>	<b>263,462</b>	<b>259,505</b>	<b>325,651</b>	<b>459,529</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	99,703	112,158	116,354	109,156
710200 Food Services - Benefits	47,045	51,866	52,936	62,204
710300 Food Services - Purchased Services	1,424	567	2,143	3,082
710400 Food Services - Supplies / Materials	103,104	117,002	151,494	159,170
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
<b>Total Expenditures</b>	<b>251,276</b>	<b>281,593</b>	<b>322,927</b>	<b>333,612</b>

<b>Balance Sheet</b>				
111000 Cash	33,251	12,086	22,808	152,374
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	41	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	11,330	12,212	20,210	23,859
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
<b>Unreserved Funds / Operating Balance</b>	<b>21,962</b>	<b>-126</b>	<b>2,598</b>	<b>128,515</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	27,920	31,288	35,881	37,068

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.79	0.00	0.07	3.47

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	21,683	3,115	541
416200 Meal Sales - Non-reimbursable	0	348	71	420
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	12,627	112,428	215,520
440000 Commodities and Other Federal Grants	0	0	13,843	30,330
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	61,334	0	0
<b>Total Revenues</b>	<b>0</b>	<b>95,992</b>	<b>129,457</b>	<b>246,811</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	0	54,580	33,927	67,902
710200 Food Services - Benefits	0	13,175	16,519	17,215
710300 Food Services - Purchased Services	0	7,429	1,164	3,870
710400 Food Services - Supplies / Materials	0	20,808	72,677	92,565
710500 Food Services - Capital Objects	0	0	0	20,113
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
<b>Total Expenditures</b>	<b>0</b>	<b>95,992</b>	<b>124,287</b>	<b>201,665</b>

<b>Balance Sheet</b>				
111000 Cash	0	6,348	0	50,317
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	8,284	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	3,114	5,171
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	6,348	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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>5,170</b>	<b>45,146</b>
(320100 plus 320200)				

**Average Monthly Expenditures \***  
 (Total expenditures above divided by 9\* operating months)      0      10,666      13,810      22,407

**Months of Operating Funds Available**  
 (Unreserved Funds / Operating Bal. above divided by the  
 Average Monthly Exp.)      N/A      0.00      0.37      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: **FREMONT COUNTY JOINT**  
 DISTRICT / CHARTER NUMBER: **215.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	166,225	132,368	6,527	2,162
416200 Meal Sales - Non-reimbursable	0	64,355	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	559,447	487,396	1,007,718	1,243,428
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	20,100	20,500	19,800	19,500
<b>Total Revenues</b>	<b>745,772</b>	<b>704,619</b>	<b>1,034,045</b>	<b>1,265,090</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	269,468	260,106	257,214	297,154
710200 Food Services - Benefits	119,554	126,089	129,262	123,573
710300 Food Services - Purchased Services	9,306	8,306	10,667	7,691
710400 Food Services - Supplies / Materials	387,836	326,331	393,305	517,504
710500 Food Services - Capital Objects	10,781	5,242	20,843	2,831
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
<b>Total Expenditures</b>	<b>796,945</b>	<b>726,074</b>	<b>811,291</b>	<b>948,753</b>

<b>Balance Sheet</b>				
111000 Cash	0	0	0	0
112000 Investments	195,631	180,069	366,638	675,293
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	6,815	0	35,247	48,438
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	55	3,444	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	49,305	48,328	44,001	52,954
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
<b>Unreserved Funds / Operating Balance</b>	<b>153,141</b>	<b>131,686</b>	<b>354,440</b>	<b>670,777</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	88,549	80,675	90,143	105,417

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.73	1.63	3.93	6.36

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	373	2,708	664	282
416100 Meal Sales - Reimbursable	205,677	155,027	4,915	659
416200 Meal Sales - Non-reimbursable	12,689	10,561	3,244	3,388
416900 Other Food Sales	5,560	4,069	4,266	4,056
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	63,840	46,906	55,337	59,448
445500 Federal Reimbursement	393,685	505,722	786,702	857,217
440000 Commodities and Other Federal Grants	0	0	33,158	6,734
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>681,824</b>	<b>724,993</b>	<b>888,286</b>	<b>931,784</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	235,931	239,887	226,788	280,983
710200 Food Services - Benefits	84,240	79,455	77,698	85,287
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	327,742	338,680	324,333	364,452
710500 Food Services - Capital Objects	0	13,054	0	47,650
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
<b>Total Expenditures</b>	<b>647,913</b>	<b>671,076</b>	<b>628,819</b>	<b>778,372</b>

<b>Balance Sheet</b>				
111000 Cash	103,108	135,514	395,487	548,326
112000 Investments	132,945	135,653	136,318	136,600
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	24,152
115000 Inventories	20,152	33,442	36,610	34,903
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	459	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	36,580	31,067	34,947	33,408
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	24,152
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>219,625</b>	<b>273,542</b>	<b>533,009</b>	<b>686,421</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	71,990	74,564	69,869	86,486

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.05	3.67	7.63	7.94

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	27,062	0	0	0
416200 Meal Sales - Non-reimbursable	56,330	37,734	803	2,063
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	51,724	82,937	1,842	270,354
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
<b>Total Revenues</b>	<b>135,116</b>	<b>120,671</b>	<b>2,645</b>	<b>272,417</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	1,103	1,242	0	0
710200 Food Services - Benefits	210	1,010	0	0
710300 Food Services - Purchased Services	15,527	9,414	7,023	183,412
710400 Food Services - Supplies / Materials	111,415	102,396	0	10,430
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
<b>Total Expenditures</b>	<b>128,255</b>	<b>114,062</b>	<b>7,023</b>	<b>193,842</b>

<b>Balance Sheet</b>				
111000 Cash	6,861	13,470	9,092	87,667
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
<b>Unreserved Funds / Operating Balance</b>	<b>6,861</b>	<b>13,470</b>	<b>9,092</b>	<b>87,667</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	14,251	12,674	780	21,538

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.48	1.06	11.66	4.07

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
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	40,195	45,339	19,939	9,936
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	2,128	1,672	0	2,747
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	95,920	115,258	218,994	240,023
440000 Commodities and Other Federal Grants	0	0	0	4,337
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	130
<b>Total Revenues</b>	<b>138,243</b>	<b>162,269</b>	<b>238,933</b>	<b>257,173</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	43,353	47,181	57,286	72,924
710200 Food Services - Benefits	10,918	11,778	13,177	15,636
710300 Food Services - Purchased Services	522	1,783	2,549	5,648
710400 Food Services - Supplies / Materials	70,740	83,950	117,677	119,791
710500 Food Services - Capital Objects	0	3,578	193	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	416	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
<b>Total Expenditures</b>	<b>125,949</b>	<b>148,270</b>	<b>190,882</b>	<b>213,999</b>

<b>Balance Sheet</b>				
111000 Cash	38,087	53,665	98,996	149,668
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	7,092
115000 Inventories	9,414	7,971	8,511	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	1,477	808	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	567	0	0	0
221000 Deferred Revenue	0	0	0	6,079
200000 Other Current/Non-Current Liabilities	0	1,372	0	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>45,457</b>	<b>59,456</b>	<b>107,507</b>	<b>150,681</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	13,994	16,474	21,209	23,778

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.25	3.61	5.07	6.34

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	988	1,223	578	0
416200 Meal Sales - Non-reimbursable	18,480	19,997	10,537	260
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	20,586	27,837	21,063	161,099
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	44,478	17,211	43,477	22,195
<b>Total Revenues</b>	<b>84,532</b>	<b>66,268</b>	<b>75,655</b>	<b>183,554</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	5,238	5,118	8,059	10,858
710200 Food Services - Benefits	2,123	620	723	960
710300 Food Services - Purchased Services	18,563	14,468	18,276	22,139
710400 Food Services - Supplies / Materials	58,608	46,062	48,597	149,597
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
<b>Total Expenditures</b>	<b>84,532</b>	<b>66,268</b>	<b>75,655</b>	<b>183,554</b>

<b>Balance Sheet</b>				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	343	95	3,165	95
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	451	0
213000 Accounts Payable	95	95	2,714	95
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	248	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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	9,392	7,363	8,406	20,395

<b>Months of Operating Funds Available</b>				
(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: **GEM PREP: NAMPA**  
 DISTRICT / CHARTER NUMBER: **796.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	2,826	2,453	1,873	0
416200 Meal Sales - Non-reimbursable	15,070	13,341	10,475	894
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	80,285	81,816	47,274	184,041
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	49,165	32,618	30,411	12,417
<b>Total Revenues</b>	<b>147,346</b>	<b>130,228</b>	<b>90,033</b>	<b>197,352</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	5,233	5,645	10,985	13,015
710200 Food Services - Benefits	2,655	432	947	1,124
710300 Food Services - Purchased Services	23,049	16,839	16,982	23,511
710400 Food Services - Supplies / Materials	116,409	107,312	61,119	159,702
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
<b>Total Expenditures</b>	<b>147,346</b>	<b>130,228</b>	<b>90,033</b>	<b>197,352</b>

<b>Balance Sheet</b>				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	375	270	12,671	95
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	12,576	0
213000 Accounts Payable	95	270	95	95
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	280	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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	16,372	14,470	10,004	21,928

<b>Months of Operating Funds Available</b>				
(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: **GENESEE JOINT**  
 DISTRICT / CHARTER NUMBER: **282.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	52,479	44,212	17,298	12,194
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	37,426	52,698	91,192	169,209
440000 Commodities and Other Federal Grants	12,866	13,446	7,198	4,463
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	15,000	30,992	25,000	20,000
<b>Total Revenues</b>	<b>117,771</b>	<b>141,348</b>	<b>140,688</b>	<b>205,866</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	47,367	46,092	45,952	50,600
710200 Food Services - Benefits	28,711	28,692	28,248	30,276
710300 Food Services - Purchased Services	1,261	1,332	1,733	1,421
710400 Food Services - Supplies / Materials	56,011	66,419	49,602	75,238
710500 Food Services - Capital Objects	6,925	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
<b>Total Expenditures</b>	<b>140,275</b>	<b>142,535</b>	<b>125,535</b>	<b>157,535</b>

<b>Balance Sheet</b>				
111000 Cash	7,401	8,541	0	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	176	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	-24,044	-74,786
213000 Accounts Payable	0	0	0	52
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	8,173	8,541	8,417	9,047
218000 Payroll Withholding	-1,783	0	474	2,203
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
<b>Unreserved Funds / Operating Balance</b>	<b>1,187</b>	<b>0</b>	<b>15,153</b>	<b>63,484</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	15,586	15,837	13,948	17,504

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.08	0.00	1.09	3.63

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

Consult the IFARMS 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	76	62	16	81
416100 Meal Sales - Reimbursable	24,083	18,546	2,923	663
416200 Meal Sales - Non-reimbursable	6,934	4,990	2,476	4,519
416900 Other Food Sales	0	240	0	0
419000 Other Local Revenue	36	31	130	4,075
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	172,093	164,217	161,040	285,650
440000 Commodities and Other Federal Grants	20,025	15,917	11,932	17,232
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>223,247</b>	<b>204,003</b>	<b>178,517</b>	<b>312,220</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	59,741	60,339	48,300	57,351
710200 Food Services - Benefits	16,614	11,892	14,470	15,219
710300 Food Services - Purchased Services	6,685	3,528	8,197	6,177
710400 Food Services - Supplies / Materials	138,301	140,580	100,788	147,886
710500 Food Services - Capital Objects	400	269	184	278
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
<b>Total Expenditures</b>	<b>221,741</b>	<b>216,608</b>	<b>171,939</b>	<b>226,911</b>

<b>Balance Sheet</b>				
111000 Cash	64,271	56,200	66,059	0
112000 Investments	2,939	2,999	3,014	158,592
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	7,027	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	1,882
213000 Accounts Payable	2,257	1,108	7,075	2,294
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	9,779	9,418	6,315	12,710
218000 Payroll Withholding	2,053	1,130	1,562	2,276
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
<b>Unreserved Funds / Operating Balance</b>	<b>60,148</b>	<b>47,543</b>	<b>54,121</b>	<b>139,430</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	24,638	24,068	19,104	25,212

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.44	1.98	2.83	5.53

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	77,538	39,409	3,414	-832
416200 Meal Sales - Non-reimbursable	29,766	26,485	15,384	17,170
416900 Other Food Sales	9,849	9,143	3,330	7,167
419000 Other Local Revenue	30,270	34,001	19,677	27,164
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	663,137	1,055,579	1,096,783	1,178,392
440000 Commodities and Other Federal Grants	0	0	35,020	7,270
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	23,213	28,044	17,614	20,096
<b>Total Revenues</b>	<b>833,773</b>	<b>1,192,661</b>	<b>1,191,222</b>	<b>1,256,427</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	205,578	216,778	237,816	277,301
710200 Food Services - Benefits	87,503	92,776	92,753	125,014
710300 Food Services - Purchased Services	9,024	13,477	2,705	5,460
710400 Food Services - Supplies / Materials	501,391	741,413	555,846	661,232
710500 Food Services - Capital Objects	11,325	2,140	2,072	78,760
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
<b>Total Expenditures</b>	<b>814,821</b>	<b>1,066,584</b>	<b>891,192</b>	<b>1,147,767</b>

<b>Balance Sheet</b>				
111000 Cash	0	5,375	309,116	398,969
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	107,255	162,695	167,883	191,508
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	56,078	0	0	0
213000 Accounts Payable	5,131	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	25,450	20,861	29,760	34,578
218000 Payroll Withholding	-121	415	415	415
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
<b>Unreserved Funds / Operating Balance</b>	<b>20,717</b>	<b>146,794</b>	<b>446,824</b>	<b>555,484</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	90,536	118,509	99,021	127,530

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.23	1.24	4.51	4.36

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	65	40	9	11
416100 Meal Sales - Reimbursable	64,138	61,892	24,619	2,187
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	152,699	150,174	255,378	306,161
440000 Commodities and Other Federal Grants	0	7,230	4,819	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	1,285
<b>Total Revenues</b>	<b>216,902</b>	<b>219,336</b>	<b>284,825</b>	<b>309,644</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	80,908	82,303	84,652	113,527
710200 Food Services - Benefits	15,307	23,562	25,096	34,914
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	114,634	117,964	129,390	161,203
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
<b>Total Expenditures</b>	<b>210,849</b>	<b>223,829</b>	<b>239,138</b>	<b>309,644</b>

<b>Balance Sheet</b>				
111000 Cash	164,811	160,318	206,005	206,005
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	262	26,071
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	262	26,071
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
<b>Unreserved Funds / Operating Balance</b>	<b>164,811</b>	<b>160,318</b>	<b>206,005</b>	<b>206,005</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	23,428	24,870	26,571	34,405

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	7.03	6.45	7.75	5.99

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	6	1	0	0
416100 Meal Sales - Reimbursable	21,745	27,649	1,364	-101
416200 Meal Sales - Non-reimbursable	3,989	3,238	428	914
416900 Other Food Sales	946	561	0	0
419000 Other Local Revenue	2,065	261	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	125,430	188,795	268,975	258,395
440000 Commodities and Other Federal Grants	14,675	12,254	7,662	9,338
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	8,572	0	0	0
<b>Total Revenues</b>	<b>177,428</b>	<b>232,759</b>	<b>278,429</b>	<b>268,546</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	45,999	52,996	51,264	59,362
710200 Food Services - Benefits	19,332	19,750	23,800	24,294
710300 Food Services - Purchased Services	1,284	713	1,418	3,140
710400 Food Services - Supplies / Materials	110,050	120,861	127,511	110,444
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
<b>Total Expenditures</b>	<b>176,665</b>	<b>194,320</b>	<b>203,993</b>	<b>197,240</b>

<b>Balance Sheet</b>				
111000 Cash	2,469	16,976	103,156	178,244
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	3,125	22,638	8,530	17,161
115000 Inventories	7,423	4,643	5,330	5,845
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	7,852	0	0	0
213000 Accounts Payable	3,319	2,695	393	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	10,378	11,655	12,280	15,430
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	10,171
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>-8,532</b>	<b>29,907</b>	<b>104,343</b>	<b>175,649</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	19,629	21,591	22,666	21,916

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.43	1.39	4.60	8.01

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	30	31	33	44
416100 Meal Sales - Reimbursable	13,003	14,670	1,493	0
416200 Meal Sales - Non-reimbursable	953	472	0	0
416900 Other Food Sales	653	3,014	0	0
419000 Other Local Revenue	0	0	195	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	124,461	-17,770	170,863	165,220
440000 Commodities and Other Federal Grants	44,464	169,213	7,199	5,664
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>183,564</b>	<b>169,630</b>	<b>179,783</b>	<b>170,928</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	51,947	48,446	34,599	46,232
710200 Food Services - Benefits	11,679	12,371	9,133	9,095
710300 Food Services - Purchased Services	2,859	1,727	2,081	5,523
710400 Food Services - Supplies / Materials	86,850	99,447	113,535	103,726
710500 Food Services - Capital Objects	32,007	0	5,505	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
<b>Total Expenditures</b>	<b>185,342</b>	<b>161,991</b>	<b>164,853</b>	<b>164,576</b>

<b>Balance Sheet</b>				
111000 Cash	28,580	36,917	45,097	55,526
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	293	0	0	158
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	5,759	6,750	0	3,919
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>22,528</b>	<b>30,167</b>	<b>45,097</b>	<b>51,449</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	20,594	17,999	18,317	18,286

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.09	1.68	2.46	2.81

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

Consult the IFARMS 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	118,902	433	473	1,022
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	2,326	2,071	4,998	400
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	0	100,880	0	157,973
440000 Commodities and Other Federal Grants	0	0	106,995	11,956
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	3,038	2,189	3,813	0
<b>Total Revenues</b>	<b>124,266</b>	<b>105,573</b>	<b>116,279</b>	<b>171,351</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	42,894	35,004	49,309	44,652
710200 Food Services - Benefits	18,671	12,147	16,446	19,555
710300 Food Services - Purchased Services	0	105	0	500
710400 Food Services - Supplies / Materials	56,230	63,725	54,684	83,958
710500 Food Services - Capital Objects	7,394	0	0	6,303
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	10,318	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
<b>Total Expenditures</b>	<b>135,507</b>	<b>110,981</b>	<b>120,439</b>	<b>154,968</b>

<b>Balance Sheet</b>				
111000 Cash	19,433	12,700	8,591	42,146
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	855	1,382	985	7,374
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	8,027
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	2,875	2,077	1,731	9,891
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	7,374
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
<b>Unreserved Funds / Operating Balance</b>	<b>17,413</b>	<b>12,005</b>	<b>7,845</b>	<b>24,228</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	15,056	12,331	13,382	17,219

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.16	0.97	0.59	1.41

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	2,000	0	0	1,996
416200 Meal Sales - Non-reimbursable	42,110	28,947	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	188,392	185,426	313,122	378,888
440000 Commodities and Other Federal Grants	0	7,189	11,889	29,483
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	59	0	0	0
<b>Total Revenues</b>	<b>232,561</b>	<b>221,562</b>	<b>325,011</b>	<b>410,367</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	62,093	52,175	70,445	78,177
710200 Food Services - Benefits	22,322	19,898	26,403	28,299
710300 Food Services - Purchased Services	2,965	491	1,033	6,440
710400 Food Services - Supplies / Materials	123,940	125,237	156,065	227,315
710500 Food Services - Capital Objects	6,001	0	6,121	14,170
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
<b>Total Expenditures</b>	<b>217,321</b>	<b>197,801</b>	<b>260,067</b>	<b>354,401</b>

<b>Balance Sheet</b>				
111000 Cash	42,233	50,317	120,482	195,929
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	15,510	30,450	28,924
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	12,506	20,333
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	7,495	7,308	7,960	12,292
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	20	7,023	12,819
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
<b>Unreserved Funds / Operating Balance</b>	<b>34,738</b>	<b>58,499</b>	<b>123,443</b>	<b>179,409</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	24,147	21,978	28,896	39,378

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.44	2.66	4.27	4.56

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	14,436	12,500	2,595	-242
416200 Meal Sales - Non-reimbursable	1,627	1,015	1,048	1,314
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	38,462	45,138	58,402	79,283
440000 Commodities and Other Federal Grants	5,614	5,614	0	3,288
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	6,140	13,142	7,005	1,895
<b>Total Revenues</b>	<b>66,279</b>	<b>77,409</b>	<b>69,050</b>	<b>85,538</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	15,411	15,951	16,398	22,122
710200 Food Services - Benefits	11,354	12,226	12,523	14,090
710300 Food Services - Purchased Services	367	225	225	265
710400 Food Services - Supplies / Materials	39,147	49,007	39,904	49,061
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
<b>Total Expenditures</b>	<b>66,279</b>	<b>77,409</b>	<b>69,050</b>	<b>85,538</b>

<b>Balance Sheet</b>				
111000 Cash	3,959	4,658	4,869	6,081
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	504	0	0	7,681
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	4,463	4,658	4,869	6,081
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	7,681
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	7,364	8,601	7,672	9,504

<b>Months of Operating Funds Available</b>				
(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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	74,424	65,322	14,643	472
416200 Meal Sales - Non-reimbursable	4,294	2,622	2,861	7,576
416900 Other Food Sales	186	0	0	0
419000 Other Local Revenue	1,820	9,067	1,198	1,568
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	419,120	419,099	569,685	707,031
440000 Commodities and Other Federal Grants	39,835	31,880	37,459	86,362
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>539,679</b>	<b>527,990</b>	<b>625,846</b>	<b>803,009</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	168,550	177,117	185,898	159,263
710200 Food Services - Benefits	95,606	97,262	102,332	89,147
710300 Food Services - Purchased Services	10,792	13,157	11,826	53,827
710400 Food Services - Supplies / Materials	253,107	235,744	224,333	294,457
710500 Food Services - Capital Objects	0	800	6,994	15,440
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	16,024	15,447
<b>Total Expenditures</b>	<b>528,055</b>	<b>524,080</b>	<b>547,407</b>	<b>627,581</b>

<b>Balance Sheet</b>				
111000 Cash	50,275	34,452	130,671	259,124
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	4,728	18,945	11,771	35,850
115000 Inventories	11,538	20,625	10,149	42,458
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	39,586	43,157	43,287	39,088
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	13,612
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
<b>Unreserved Funds / Operating Balance</b>	<b>26,955</b>	<b>30,865</b>	<b>109,304</b>	<b>284,732</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	58,673	58,231	60,823	69,731

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.46	0.53	1.80	4.08

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	11,617	10,460	2,820	2,528
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	44
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	61,516	84,060	94,265	112,138
440000 Commodities and Other Federal Grants	0	0	4,719	4,160
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>73,133</b>	<b>94,520</b>	<b>101,804</b>	<b>118,870</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	38,359	39,886	41,690	49,509
710200 Food Services - Benefits	5,300	4,716	4,553	5,636
710300 Food Services - Purchased Services	1,302	1,324	456	3,100
710400 Food Services - Supplies / Materials	21,102	27,380	33,255	36,805
710500 Food Services - Capital Objects	0	0	0	1,146
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	4,679
<b>Total Expenditures</b>	<b>66,063</b>	<b>73,306</b>	<b>79,954</b>	<b>100,875</b>

<b>Balance Sheet</b>				
111000 Cash	28,178	49,333	67,625	84,888
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	5,107
115000 Inventories	0	0	4,125	3,102
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	549	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	1,247	1,188	1,206	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	5,107
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
<b>Unreserved Funds / Operating Balance</b>	<b>26,931</b>	<b>48,145</b>	<b>69,995</b>	<b>87,990</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	7,340	8,145	8,884	11,208

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.67	5.91	7.88	7.85

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	148,836	123,462	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	260,508	293,583	366,546	759,225
440000 Commodities and Other Federal Grants	29,842	21,058	17,189	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>439,186</b>	<b>438,103</b>	<b>383,735</b>	<b>759,225</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	140,558	145,686	147,528	197,698
710200 Food Services - Benefits	18,376	35,033	46,423	54,257
710300 Food Services - Purchased Services	2,692	5,997	18,863	7,672
710400 Food Services - Supplies / Materials	228,803	233,833	159,105	341,065
710500 Food Services - Capital Objects	9,756	0	21,490	50,673
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
<b>Total Expenditures</b>	<b>400,185</b>	<b>420,549</b>	<b>393,409</b>	<b>651,365</b>

<b>Balance Sheet</b>				
111000 Cash	101,579	120,019	100,212	288,501
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	16,198	40,692
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	54,536
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	10,941	11,827	13,914	16,930
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	3,978	25,191
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
<b>Unreserved Funds / Operating Balance</b>	<b>90,638</b>	<b>108,192</b>	<b>98,518</b>	<b>232,536</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	44,465	46,728	43,712	72,374

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.04	2.32	2.25	3.21

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	548	327	446
416100 Meal Sales - Reimbursable	589,610	488,518	21,667	-11,398
416200 Meal Sales - Non-reimbursable	68,895	39,393	21,677	19,340
416900 Other Food Sales	14,065	15,207	5,408	15,390
419000 Other Local Revenue	261	5,008	1,563	9,462
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	2,256,036	2,183,380	2,706,873	4,376,697
440000 Commodities and Other Federal Grants	356,447	237,504	227,326	421,673
453000 Sale / Compensation from Sale of Fixed Assets	0	2,000	0	0
460000 Transfers In	91,377	92,215	92,303	119,678
<b>Total Revenues</b>	<b>3,376,691</b>	<b>3,063,773</b>	<b>3,077,144</b>	<b>4,951,288</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	1,194,466	1,205,429	1,034,821	1,564,412
710200 Food Services - Benefits	471,448	492,013	525,007	520,032
710300 Food Services - Purchased Services	37,926	47,172	17,428	57,268
710400 Food Services - Supplies / Materials	1,624,891	1,450,970	1,447,436	1,863,382
710500 Food Services - Capital Objects	4,022	48,374	0	72,497
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	37,773	30,000	0	456,462
<b>Total Expenditures</b>	<b>3,370,526</b>	<b>3,273,958</b>	<b>3,024,692</b>	<b>4,534,053</b>

<b>Balance Sheet</b>				
111000 Cash	1,144,853	779,436	976,043	1,440,376
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	165,707	52,281	69,438
115000 Inventories	108,914	165,857	122,531	129,114
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	11,663	12,831	15,559
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	180,269	235,752	225,546	283,922
218000 Payroll Withholding	-272	0	-3,600	6,173
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	41	2
310000 Reserved for Inventories/Other	-29,547	0	-48,512	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>1,103,317</b>	<b>863,585</b>	<b>964,549</b>	<b>1,333,272</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	374,503	363,773	336,077	503,784

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.95	2.37	2.87	2.65

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	10,013	8,858	2,170	2,437
416100 Meal Sales - Reimbursable	509,578	408,802	45,804	14,912
416200 Meal Sales - Non-reimbursable	0	-1,513	-1,262	1,948
416900 Other Food Sales	5,547	3,156	0	6,838
419000 Other Local Revenue	0	100	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,008,456	1,269,821	2,336,734	3,123,186
440000 Commodities and Other Federal Grants	153,757	129,952	141,052	147,326
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	38,661	41,699	43,134	54,762
<b>Total Revenues</b>	1,726,012	1,860,875	2,567,632	3,351,409

<b>Expenditures</b>				
710100 Food Services - Salaries	536,182	574,320	601,738	762,691
710200 Food Services - Benefits	230,874	226,706	239,205	332,548
710300 Food Services - Purchased Services	52,548	21,127	62,954	38,555
710400 Food Services - Supplies / Materials	848,491	931,666	1,114,242	1,358,482
710500 Food Services - Capital Objects	0	49,862	0	114,917
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	11,283	10,878	17,889	27,349
<b>Total Expenditures</b>	1,679,378	1,814,559	2,036,028	2,634,542

<b>Balance Sheet</b>				
111000 Cash	238,247	237,173	842,019	1,139,054
112000 Investments	434,461	443,319	445,489	446,411
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	362,104
115000 Inventories	78,505	173,687	72,609	144,009
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	10,359	47,766	45,545	30,154
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	95,444	114,688	91,243	121,229
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	71,371	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	574,039	691,725	1,223,329	1,940,195
(320100 plus 320200)				

**Average Monthly Expenditures \***  
 (Total expenditures above divided by 9\* operating months)        186,598        201,618        226,225        292,727

**Months of Operating Funds Available**  
 (Unreserved Funds / Operating Bal. above divided by the  
 Average Monthly Exp.)        3.08        3.43        5.41        6.63

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

Consult the IFARMS 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	704	504	1,774	3,063
416100 Meal Sales - Reimbursable	217,294	192,412	6,287	2,575
416200 Meal Sales - Non-reimbursable	24,040	12,941	8,037	10,299
416900 Other Food Sales	91	327	0	0
419000 Other Local Revenue	4,095	5,527	27,334	9,554
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,041,223	1,300,950	2,882,329	2,792,383
440000 Commodities and Other Federal Grants	407,339	645,382	164,278	307,320
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>1,694,786</b>	<b>2,158,043</b>	<b>3,090,039</b>	<b>3,125,194</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	513,115	497,605	540,407	569,448
710200 Food Services - Benefits	278,151	270,179	305,350	305,638
710300 Food Services - Purchased Services	53,961	45,492	43,735	82,710
710400 Food Services - Supplies / Materials	889,255	1,172,380	1,448,045	1,366,625
710500 Food Services - Capital Objects	0	7,649	15,673	64,744
710600 Food Services - Debt Retirement	1,326	686	448	783
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
<b>Total Expenditures</b>	<b>1,735,808</b>	<b>1,993,991</b>	<b>2,353,658</b>	<b>2,389,948</b>

<b>Balance Sheet</b>				
111000 Cash	65,048	65,620	5,086	57,452
112000 Investments	188,206	355,302	1,156,376	1,913,202
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	80,864
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	58,016	61,876	61,823	59,046
218000 Payroll Withholding	45,032	44,788	49,000	44,859
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
<b>Unreserved Funds / Operating Balance</b>	<b>150,206</b>	<b>314,258</b>	<b>1,050,639</b>	<b>1,785,885</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	192,868	221,555	261,518	265,550

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.78	1.42	4.02	6.73

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	442	395	0	0
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	860	711	64	0
416900 Other Food Sales	4,856	3,049	7,503	6,847
419000 Other Local Revenue	0	41	267	500
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	225,606	215,430	291,161	271,671
440000 Commodities and Other Federal Grants	38,072	22,297	22,831	18,617
453000 Sale / Compensation from Sale of Fixed Assets	0	0	4,000	0
460000 Transfers In	152,744	12,377	0	0
<b>Total Revenues</b>	<b>422,580</b>	<b>254,300</b>	<b>325,826</b>	<b>297,635</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	63,170	79,627	76,924	79,375
710200 Food Services - Benefits	47,100	50,414	46,375	51,322
710300 Food Services - Purchased Services	410	455	225	321
710400 Food Services - Supplies / Materials	155,620	113,614	124,618	116,207
710500 Food Services - Capital Objects	12,465	13,488	6,800	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
<b>Total Expenditures</b>	<b>278,765</b>	<b>257,598</b>	<b>254,942</b>	<b>247,225</b>

<b>Balance Sheet</b>				
111000 Cash	0	551	62,389	113,383
112000 Investments	19,945	20,363	20,466	20,521
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	42	18	0	11,470
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	3	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	16,689	20,932	11,968	12,610
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	11,470
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
<b>Unreserved Funds / Operating Balance</b>	<b>3,298</b>	<b>0</b>	<b>70,884</b>	<b>121,294</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	30,974	28,622	28,327	27,469

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.11	0.00	2.50	4.42

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	18	0	0	0
416100 Meal Sales - Reimbursable	94,313	65,820	0	255
416200 Meal Sales - Non-reimbursable	20,989	11,751	2,224	9,665
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	251	6,615	313	258
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	293,598	277,801	377,505	607,973
440000 Commodities and Other Federal Grants	31,782	22,951	17,632	34,220
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	19,762	41,184	11,272
<b>Total Revenues</b>	<b>440,951</b>	<b>404,700</b>	<b>438,858</b>	<b>663,643</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	169,288	116,913	119,422	168,355
710200 Food Services - Benefits	118,162	114,669	117,256	102,573
710300 Food Services - Purchased Services	5,067	6,682	7,489	8,918
710400 Food Services - Supplies / Materials	232,510	141,251	213,848	305,920
710500 Food Services - Capital Objects	2,050	0	268	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	13,874	6,422	0	0
<b>Total Expenditures</b>	<b>540,951</b>	<b>385,937</b>	<b>458,283</b>	<b>585,766</b>

<b>Balance Sheet</b>				
111000 Cash	36,667	8,759	33,925	119,667
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	36,649	10,076	0
115000 Inventories	0	35,990	16,565	20,698
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	420	4,656	2,919	4,398
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	36,247	40,752	41,082	41,527
218000 Payroll Withholding	0	0	0	-2
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>35,990</b>	<b>16,565</b>	<b>94,442</b>
(320100 plus 320200)				

**Average Monthly Expenditures \***  
 (Total expenditures above divided by 9\* operating months)      60,106      42,882      50,920      65,085

**Months of Operating Funds Available**  
 (Unreserved Funds / Operating Bal. above divided by the  
 Average Monthly Exp.)      0.00      0.84      0.33      1.45

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	45,418	32,288	6,580	28
416200 Meal Sales - Non-reimbursable	2,207	1,385	1,055	683
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	106
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	72,696	86,375	119,984	136,277
440000 Commodities and Other Federal Grants	15,733	15,280	8,614	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	16,265
<b>Total Revenues</b>	<b>136,054</b>	<b>135,328</b>	<b>136,233</b>	<b>153,359</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	50,811	51,836	55,893	54,678
710200 Food Services - Benefits	24,589	32,652	23,184	29,324
710300 Food Services - Purchased Services	829	471	1,710	1,351
710400 Food Services - Supplies / Materials	52,318	54,441	49,062	77,825
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
<b>Total Expenditures</b>	<b>128,547</b>	<b>139,400</b>	<b>129,849</b>	<b>163,178</b>

<b>Balance Sheet</b>				
111000 Cash	17,817	11,751	4,878	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	2,974	15,458	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	10,310	3,378	5,714	0
218000 Payroll Withholding	0	7,912	4,803	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
<b>Unreserved Funds / Operating Balance</b>	<b>7,507</b>	<b>3,435</b>	<b>9,819</b>	<b>0</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	14,283	15,489	14,428	18,131

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.53	0.22	0.68	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: **KIMBERLY**  
 DISTRICT / CHARTER NUMBER: **414.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	52	26	90	199
416100 Meal Sales - Reimbursable	231,801	186,076	41,176	7,531
416200 Meal Sales - Non-reimbursable	3,102	1,771	1,017	6,616
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	7,662	8,005
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	432,780	518,084	957,197	1,220,842
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	4,830	40,000	0	-29,040
<b>Total Revenues</b>	<b>672,565</b>	<b>745,957</b>	<b>1,007,142</b>	<b>1,214,153</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	204,793	266,457	251,921	300,808
710200 Food Services - Benefits	80,332	85,349	86,046	141,752
710300 Food Services - Purchased Services	3,371	4,878	9,279	17,809
710400 Food Services - Supplies / Materials	388,219	402,057	470,005	511,376
710500 Food Services - Capital Objects	5,883	356	1,500	9,312
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
<b>Total Expenditures</b>	<b>682,598</b>	<b>759,097</b>	<b>818,751</b>	<b>981,057</b>

<b>Balance Sheet</b>				
111000 Cash	38,849	25,528	213,919	492,793
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	181	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	45,779
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
<b>Unreserved Funds / Operating Balance</b>	<b>38,668</b>	<b>25,528</b>	<b>213,919</b>	<b>447,014</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	75,844	84,344	90,972	109,006

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.51	0.30	2.35	4.10

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	21,050	16,657	1,784	-441
416200 Meal Sales - Non-reimbursable	1,671	1,960	1,766	2,292
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	612	30	0	65
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	47,609	84,121	84,491	116,815
440000 Commodities and Other Federal Grants	7,150	4,978	7,376	63
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	27,214	1,247	2,025	0
<b>Total Revenues</b>	<b>105,306</b>	<b>108,993</b>	<b>97,442</b>	<b>118,794</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	43,594	43,586	38,307	47,926
710200 Food Services - Benefits	22,908	18,997	18,075	18,780
710300 Food Services - Purchased Services	1,671	1,892	2,221	2,544
710400 Food Services - Supplies / Materials	37,133	44,518	38,839	36,485
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
<b>Total Expenditures</b>	<b>105,306</b>	<b>108,993</b>	<b>97,442</b>	<b>105,735</b>

<b>Balance Sheet</b>				
111000 Cash	9,845	6,662	790	15,775
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	110	3,321	0	4,618
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	0	-4
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	5,864	5,485	0	4,163
218000 Payroll Withholding	4,091	4,502	790	3,173
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,061</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	11,701	12,110	10,827	11,748

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

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	56	26	12	0
416100 Meal Sales - Reimbursable	549,473	448,667	11,871	112
416200 Meal Sales - Non-reimbursable	9,306	5,568	3,897	2,556
416900 Other Food Sales	401	320	47	262
419000 Other Local Revenue	3,471	3,088	873	7,186
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,286,536	1,457,966	2,074,177	2,901,377
440000 Commodities and Other Federal Grants	0	0	33,676	92,925
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>1,849,243</b>	<b>1,915,635</b>	<b>2,124,553</b>	<b>3,004,418</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	460,433	551,923	510,898	685,961
710200 Food Services - Benefits	265,747	250,296	259,453	303,177
710300 Food Services - Purchased Services	13,078	7,949	7,287	6,827
710400 Food Services - Supplies / Materials	968,896	906,641	961,967	1,490,782
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	29,214	16,382	13,821	17,585
<b>Total Expenditures</b>	<b>1,737,368</b>	<b>1,733,191</b>	<b>1,753,426</b>	<b>2,504,332</b>

<b>Balance Sheet</b>				
111000 Cash	374,046	0	589,361	1,362,631
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	24,882	136,653	311,667	6,963
115000 Inventories	106,398	118,591	69,068	80,134
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	426,598	43,709	361,690	316,738
213000 Accounts Payable	1,653	15	0	1,092
214000 Contracts Payable	0	36,906	62,665	86,071
217000 Salaries / Benefits Payable	84,905	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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>182,444</b>	<b>553,571</b>	<b>1,053,657</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	193,041	192,577	194,825	278,259

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.95	2.84	3.79

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	214,127	201,291	393	148
416200 Meal Sales - Non-reimbursable	17,439	11,735	4,748	3,419
416900 Other Food Sales	30,211	22,191	839	724
419000 Other Local Revenue	18,677	15,478	12,580	17,316
439000 Other State Revenue	0	0	1,200	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	741,803	686,843	1,617,968	1,868,785
440000 Commodities and Other Federal Grants	106,038	125,053	103,753	76,150
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	50,000	231,000	272,000	0
<b>Total Revenues</b>	<b>1,178,295</b>	<b>1,293,591</b>	<b>2,013,481</b>	<b>1,966,542</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	481,746	566,478	549,260	587,018
710200 Food Services - Benefits	221,990	245,374	253,337	252,641
710300 Food Services - Purchased Services	9,723	8,323	29,864	12,385
710400 Food Services - Supplies / Materials	426,288	448,615	593,669	673,705
710500 Food Services - Capital Objects	0	0	0	60,654
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	505,000
<b>Total Expenditures</b>	<b>1,139,747</b>	<b>1,268,790</b>	<b>1,426,130</b>	<b>2,091,403</b>

<b>Balance Sheet</b>				
111000 Cash	0	0	0	0
112000 Investments	116,542	141,292	628,574	562,759
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	17,049	39,983	139,126	83,762
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	1,440	33	801	826
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	8,704	16,305	17,060	15,776
218000 Payroll Withholding	76,801	93,490	91,041	95,959
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	23
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>46,646</b>	<b>71,447</b>	<b>658,798</b>	<b>533,937</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	126,639	140,977	158,459	232,378

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.37	0.51	4.16	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: **LAKELAND**  
 DISTRICT / CHARTER NUMBER: **272.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	315,048	243,113	3,163	0
416200 Meal Sales - Non-reimbursable	148,462	102,727	7,637	29,526
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	4,000	0	0
439000 Other State Revenue	0	0	0	532
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	882,487	765,338	2,025,993	2,235,289
440000 Commodities and Other Federal Grants	103,783	102,537	177,486	121,737
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	1,010	1,318	0	0
<b>Total Revenues</b>	<b>1,450,790</b>	<b>1,219,033</b>	<b>2,214,279</b>	<b>2,387,084</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	0	0	0	0
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	827,929	673,795	690,276	856,040
710400 Food Services - Supplies / Materials	621,318	502,629	874,288	829,983
710500 Food Services - Capital Objects	10,684	4,511	0	92,181
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	17,717	8,235	9,914	11,789
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
<b>Total Expenditures</b>	<b>1,477,648</b>	<b>1,189,170</b>	<b>1,574,478</b>	<b>1,789,993</b>

<b>Balance Sheet</b>				
111000 Cash	210,443	176,580	723,043	1,480,242
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	7,234	56,012	178,318	0
115000 Inventories	39,712	46,444	55,295	49,367
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	52,557	44,341	82,160	58,022
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
<b>Unreserved Funds / Operating Balance</b>	<b>204,832</b>	<b>234,695</b>	<b>874,496</b>	<b>1,471,587</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	164,183	132,130	174,942	198,888

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.25	1.78	5.00	7.40

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	72	918	225	96
416100 Meal Sales - Reimbursable	320	0	0	0
416200 Meal Sales - Non-reimbursable	5,112	4,725	502	3,408
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	394,185	386,867	466,736	492,898
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
<b>Total Revenues</b>	<b>399,689</b>	<b>392,510</b>	<b>467,463</b>	<b>496,402</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	120,492	131,262	128,814	146,796
710200 Food Services - Benefits	72,951	76,681	79,608	80,363
710300 Food Services - Purchased Services	657	1,467	450	530
710400 Food Services - Supplies / Materials	206,384	207,475	195,846	240,316
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
<b>Total Expenditures</b>	<b>400,484</b>	<b>416,885</b>	<b>404,718</b>	<b>468,005</b>

<b>Balance Sheet</b>				
111000 Cash	30	19,967	53,555	40,553
112000 Investments	45,073	0	46,216	46,312
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	68,632	49,604	30,945	93,120
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	20,622	0	0	0
213000 Accounts Payable	7,292	7,352	4,097	9,511
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	32,419	33,192	34,847	36,994
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	13,311
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
<b>Unreserved Funds / Operating Balance</b>	<b>53,402</b>	<b>29,027</b>	<b>91,772</b>	<b>120,169</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	44,498	46,321	44,969	52,001

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.20	0.63	2.04	2.31

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	34,448	26,193	3,294	-828
416200 Meal Sales - Non-reimbursable	697	442	388	1,349
416900 Other Food Sales	3,769	3,504	8,731	2,017
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	48,987	84,881	112,588	174,215
440000 Commodities and Other Federal Grants	10,299	11,547	6,597	12,683
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	10,416	0	0	0
<b>Total Revenues</b>	<b>108,616</b>	<b>126,567</b>	<b>131,598</b>	<b>189,436</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	22,500	22,930	22,000	45,018
710200 Food Services - Benefits	10,459	10,943	11,682	19,553
710300 Food Services - Purchased Services	7,550	8,493	6,990	13,874
710400 Food Services - Supplies / Materials	45,001	62,820	43,953	58,676
710500 Food Services - Capital Objects	371	7,180	796	16,227
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
<b>Total Expenditures</b>	<b>85,881</b>	<b>112,366</b>	<b>85,421</b>	<b>153,348</b>

<b>Balance Sheet</b>				
111000 Cash	22,673	39,676	85,585	97,911
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	2,774	0	341	29,067
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	52
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	2,712	2,740	2,813	6,143
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	1,582
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
<b>Unreserved Funds / Operating Balance</b>	<b>22,735</b>	<b>36,936</b>	<b>83,113</b>	<b>119,201</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	9,542	12,485	9,491	17,039

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.38	2.96	8.76	7.00

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	7,716	5,740	1,019	3,176
416100 Meal Sales - Reimbursable	746,819	616,966	132,055	36,845
416200 Meal Sales - Non-reimbursable	950	270	0	88
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	1,235,549	1,411,395	2,320,014	3,255,115
440000 Commodities and Other Federal Grants	0	55,501	2,074	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	660	0
460000 Transfers In	61,918	60,166	55,157	60,537
<b>Total Revenues</b>	<b>2,052,952</b>	<b>2,150,038</b>	<b>2,510,979</b>	<b>3,355,761</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	783,007	792,536	776,591	814,343
710200 Food Services - Benefits	314,888	356,149	347,895	338,160
710300 Food Services - Purchased Services	21,354	17,955	28,574	22,979
710400 Food Services - Supplies / Materials	885,382	910,643	930,854	1,097,007
710500 Food Services - Capital Objects	40,286	35,477	235,903	16,217
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
<b>Total Expenditures</b>	<b>2,044,917</b>	<b>2,112,760</b>	<b>2,319,817</b>	<b>2,288,706</b>

<b>Balance Sheet</b>				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	461,151	483,462	702,308	1,758,462
115000 Inventories	60,573	105,261	77,007	93,617
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	27,381	37,286	51,781	53,684
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	95,842	113,274	100,627	103,422
218000 Payroll Withholding	19,284	21,668	19,250	20,261
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
<b>Unreserved Funds / Operating Balance</b>	<b>379,217</b>	<b>416,495</b>	<b>607,657</b>	<b>1,674,712</b>
(320100 plus 320200)				

**Average Monthly Expenditures \***  
 (Total expenditures above divided by 9\* operating months)        227,213    234,751    257,757    254,301

**Months of Operating Funds Available**  
 (Unreserved Funds / Operating Bal. above divided by the  
 Average Monthly Exp.)    1.67        1.77        2.36        6.59

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	62,817	44,251	2,917	-827
416200 Meal Sales - Non-reimbursable	781	2,582	2,715	1,813
416900 Other Food Sales	29,502	30,225	25,594	16,073
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	55,429	136,443	147,643	235,880
440000 Commodities and Other Federal Grants	15,522	12,913	16,267	16,683
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>164,051</b>	<b>226,414</b>	<b>195,136</b>	<b>269,622</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	69,573	74,750	72,574	68,056
710200 Food Services - Benefits	18,022	22,958	21,190	19,711
710300 Food Services - Purchased Services	17,990	7,043	10,305	17,781
710400 Food Services - Supplies / Materials	65,387	97,644	81,572	92,284
710500 Food Services - Capital Objects	130	10,516	1,578	37,174
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
<b>Total Expenditures</b>	<b>171,102</b>	<b>212,911</b>	<b>187,219</b>	<b>235,006</b>

<b>Balance Sheet</b>				
111000 Cash	53,127	73,052	80,765	115,690
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	2,709	0	270	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	4,714	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	1,006	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	8,323	8,328	8,394	8,433
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
<b>Unreserved Funds / Operating Balance</b>	<b>51,221</b>	<b>64,724</b>	<b>72,641</b>	<b>107,257</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	19,011	23,657	20,802	26,112

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.69	2.74	3.49	4.11

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	18,521	12,084	1,627	529
416200 Meal Sales - Non-reimbursable	649	344	714	667
416900 Other Food Sales	595	322	332	291
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	33,500	40,326	57,269	92,829
440000 Commodities and Other Federal Grants	7,112	7,294	132	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	3,395	9,192	0	0
<b>Total Revenues</b>	<b>63,772</b>	<b>69,562</b>	<b>60,074</b>	<b>94,316</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	28,165	23,179	24,402	21,794
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	1,325	534	286	0
710400 Food Services - Supplies / Materials	46,352	41,042	36,082	47,712
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
<b>Total Expenditures</b>	<b>75,842</b>	<b>64,755</b>	<b>60,770</b>	<b>69,506</b>

<b>Balance Sheet</b>				
111000 Cash	0	4,807	4,111	9,341
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	19,580
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>4,807</b>	<b>4,111</b>	<b>28,921</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	8,427	7,195	6,752	7,723

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.67	0.61	3.74

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

Consult the IFARMS 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	1,875	625	1,615	1,631
416100 Meal Sales - Reimbursable	402,633	310,820	52,159	15,988
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	44,737	47,551	79,949	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	932,986	1,496,742	1,861,037	2,846,558
440000 Commodities and Other Federal Grants	0	0	105,371	56,819
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>1,382,231</b>	<b>1,855,738</b>	<b>2,100,131</b>	<b>2,920,996</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	556,776	594,314	617,558	801,324
710200 Food Services - Benefits	74,544	149,885	132,570	160,116
710300 Food Services - Purchased Services	35,560	108,233	163,819	345,757
710400 Food Services - Supplies / Materials	680,772	828,332	975,754	1,207,132
710500 Food Services - Capital Objects	12,561	8,814	12,176	101,415
710600 Food Services - Debt Retirement	0	0	0	0
710700 Food Services - Insurance / Judgments	1,917	1,718	1,116	906
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
<b>Total Expenditures</b>	<b>1,362,130</b>	<b>1,691,296</b>	<b>1,902,993</b>	<b>2,616,650</b>

<b>Balance Sheet</b>				
111000 Cash	166,404	166,491	530,714	862,021
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	67,411	290,878	62,521	27,315
115000 Inventories	33,237	36,310	36,202	52,435
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	15,338	47,123	12,093	14,990
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	86,397	116,797	90,447	95,538
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>165,317</b>	<b>329,759</b>	<b>526,897</b>	<b>831,243</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	151,348	187,922	211,444	290,739

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.09	1.75	2.49	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: **MARSH VALLEY JOINT**  
 DISTRICT / CHARTER NUMBER: **021.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	145,311	108,640	20,356	-1,417
416200 Meal Sales - Non-reimbursable	2,780	1,674	2,052	1,287
416900 Other Food Sales	15,503	10,399	988	279
419000 Other Local Revenue	472	0	293	282
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	237,024	288,868	404,431	614,540
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	13,000	14,000	15,000	15,000
<b>Total Revenues</b>	<b>414,090</b>	<b>423,581</b>	<b>443,120</b>	<b>629,971</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	168,088	165,015	169,526	209,920
710200 Food Services - Benefits	67,998	71,256	84,179	114,848
710300 Food Services - Purchased Services	14,483	9,547	11,824	12,965
710400 Food Services - Supplies / Materials	145,566	190,992	219,595	281,293
710500 Food Services - Capital Objects	5,070	3,389	3,733	4,316
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
<b>Total Expenditures</b>	<b>401,205</b>	<b>440,199</b>	<b>488,857</b>	<b>623,342</b>

<b>Balance Sheet</b>				
111000 Cash	93,788	51,276	23,208	49,059
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	11,472	36,887	18,766	14,226
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	8,263	7,275	7,169	18,177
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	6,002	6,511	6,165	9,830
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
<b>Unreserved Funds / Operating Balance</b>	<b>90,995</b>	<b>74,377</b>	<b>28,640</b>	<b>35,278</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	44,578	48,911	54,317	69,260

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.04	1.52	0.53	0.51

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	35	29	20	15
416100 Meal Sales - Reimbursable	72,850	54,977	18,608	12,461
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	1,907	6,692	691	1,821
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	364,003	310,276	55,531	34,814
440000 Commodities and Other Federal Grants	68,631	184,027	560,396	653,428
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	12,000	15,000	21,500	20,000
<b>Total Revenues</b>	<b>519,426</b>	<b>571,001</b>	<b>656,746</b>	<b>722,539</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	166,349	192,896	264,195	252,975
710200 Food Services - Benefits	75,792	81,250	19,974	6,057
710300 Food Services - Purchased Services	42,486	25,338	28,204	32,669
710400 Food Services - Supplies / Materials	240,087	244,969	250,394	296,747
710500 Food Services - Capital Objects	0	13,389	0	14,536
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
<b>Total Expenditures</b>	<b>524,714</b>	<b>557,842</b>	<b>562,767</b>	<b>602,984</b>

<b>Balance Sheet</b>				
111000 Cash	0	88,441	188,683	279,283
112000 Investments	102,655	26,007	34,772	39,016
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	3,137	0	0	4,097
115000 Inventories	8,130	16,944	21,043	18,593
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	21,573	25,884	45,011	21,947
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
<b>Unreserved Funds / Operating Balance</b>	<b>92,349</b>	<b>105,508</b>	<b>199,487</b>	<b>319,042</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	58,302	61,982	62,530	66,998

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.58	1.70	3.19	4.76

\* 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	158,929	138,064	21,710	6,142
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	209,643	271,639	293,054	695,460
440000 Commodities and Other Federal Grants	23,848	16,489	18,035	13,909
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	21,882	0	46,466	0
<b>Total Revenues</b>	<b>414,302</b>	<b>426,192</b>	<b>379,265</b>	<b>715,511</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	187,143	195,580	186,988	186,171
710200 Food Services - Benefits	10,948	-882	0	0
710300 Food Services - Purchased Services	2,481	2,884	2,432	3,010
710400 Food Services - Supplies / Materials	212,821	223,835	194,620	322,592
710500 Food Services - Capital Objects	909	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
<b>Total Expenditures</b>	<b>414,302</b>	<b>421,417</b>	<b>384,040</b>	<b>511,773</b>

<b>Balance Sheet</b>				
111000 Cash	44,987	40,725	0	236,258
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	53,963	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	19,290	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	44,920	36,302	34,679	32,520
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	67	-352	-6	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>4,775</b>	<b>0</b>	<b>203,738</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	46,034	46,824	42,671	56,864

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.10	0.00	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: **MEADOWS VALLEY**  
 DISTRICT / CHARTER NUMBER: **011.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	8,054	4,590	2,088	0
416200 Meal Sales - Non-reimbursable	1,680	263	167	3,184
416900 Other Food Sales	101	550	0	1,870
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	45,972	39,300	95,364	92,940
440000 Commodities and Other Federal Grants	6,176	5,258	5,594	660
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	9,236	42,451	3,399	0
<b>Total Revenues</b>	<b>71,219</b>	<b>92,412</b>	<b>106,612</b>	<b>98,654</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	31,399	31,088	42,567	44,121
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	1,117	760	1,077	1,498
710400 Food Services - Supplies / Materials	38,564	60,484	62,956	46,843
710500 Food Services - Capital Objects	0	0	0	0
710600 Food Services - Debt Retirement	14	80	12	67
710700 Food Services - Insurance / Judgments	0	0	0	0
500000 Instruction	125	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
<b>Total Expenditures</b>	<b>71,219</b>	<b>92,412</b>	<b>106,612</b>	<b>92,529</b>

<b>Balance Sheet</b>				
111000 Cash	3,770	5,413	5,413	11,538
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	379	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	3,391	4,196	4,196	4,196
218000 Payroll Withholding	0	1,217	1,217	1,217
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,125</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	7,913	10,268	11,846	10,281

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

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	786	600	139	354
416100 Meal Sales - Reimbursable	68,303	42,465	20,882	2,717
416200 Meal Sales - Non-reimbursable	4,285	3,139	1,538	2,208
416900 Other Food Sales	4	236	158	54
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	225,560	209,398	332,928	421,003
440000 Commodities and Other Federal Grants	36,023	36,791	19,071	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>334,961</b>	<b>292,629</b>	<b>374,716</b>	<b>426,336</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	70,802	75,863	77,904	90,343
710200 Food Services - Benefits	25,067	22,097	22,112	21,374
710300 Food Services - Purchased Services	4,119	3,635	3,463	4,031
710400 Food Services - Supplies / Materials	196,871	111,037	193,309	200,518
710500 Food Services - Capital Objects	20,403	15,893	22,525	22,856
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
<b>Total Expenditures</b>	<b>317,262</b>	<b>228,525</b>	<b>319,313</b>	<b>339,122</b>

<b>Balance Sheet</b>				
111000 Cash	93,834	89,056	62,508	142,340
112000 Investments	31,262	31,899	132,056	132,325
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	66	7,823	1,330	97
115000 Inventories	14,212	95,232	23,460	25,100
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	6,783	3,473	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	9,287	12,199	12,259	10,173
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	10,837	12,275	11,129
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>130,087</b>	<b>194,191</b>	<b>191,347</b>	<b>278,560</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	35,251	25,392	35,479	37,680

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.69	7.65	5.39	7.39

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

Consult the IFARMS 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	712	194	15	0
416100 Meal Sales - Reimbursable	449,898	360,334	7,310	0
416200 Meal Sales - Non-reimbursable	10,531	8,097	2,812	4,678
416900 Other Food Sales	19,446	19,974	614	1,315
419000 Other Local Revenue	0	3,687	5,935	6,274
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	834,568	749,848	970,927	1,824,780
440000 Commodities and Other Federal Grants	153,755	114,662	94,998	132,724
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	219,100	22,759	0
<b>Total Revenues</b>	<b>1,468,910</b>	<b>1,475,896</b>	<b>1,105,370</b>	<b>1,969,771</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	433,311	439,594	331,441	366,816
710200 Food Services - Benefits	177,907	200,624	209,077	182,571
710300 Food Services - Purchased Services	49,536	29,032	30,297	33,144
710400 Food Services - Supplies / Materials	765,014	699,260	349,905	516,350
710500 Food Services - Capital Objects	16,983	557	0	12,532
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
<b>Total Expenditures</b>	<b>1,442,751</b>	<b>1,369,067</b>	<b>920,720</b>	<b>1,111,413</b>

<b>Balance Sheet</b>				
111000 Cash	0	18,476	222,637	1,067,041
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	66,872	83,491	46,071	63,879
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	80,573	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	59,419	101,967	84,058	53,943
218000 Payroll Withholding	33,709	0	0	33,969
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
<b>Unreserved Funds / Operating Balance</b>	<b>-106,829</b>	<b>0</b>	<b>184,650</b>	<b>1,043,008</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	160,306	152,119	102,302	123,490

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.67	0.00	1.80	8.45

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	15,200	15,250	1,010	592
416200 Meal Sales - Non-reimbursable	1,281	513	1,665	1,234
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	944	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	40,354	43,486	61,668	79,989
440000 Commodities and Other Federal Grants	8,981	2,761	3,876	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	2,904	3,000	0	0
<b>Total Revenues</b>	<b>69,664</b>	<b>65,010</b>	<b>68,219</b>	<b>81,815</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	14,320	14,480	14,994	16,045
710200 Food Services - Benefits	5,238	5,466	5,455	6,334
710300 Food Services - Purchased Services	832	841	160	940
710400 Food Services - Supplies / Materials	42,749	35,267	37,675	35,781
710500 Food Services - Capital Objects	0	7,167	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
<b>Total Expenditures</b>	<b>63,139</b>	<b>63,221</b>	<b>58,284</b>	<b>59,100</b>

<b>Balance Sheet</b>				
111000 Cash	10,277	12,138	22,399	44,988
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	3,222	3,294	3,620	3,494
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>7,055</b>	<b>8,844</b>	<b>18,779</b>	<b>41,494</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	7,015	7,025	6,476	6,567

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.01	1.26	2.90	6.32

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	9,467	6,545	786	1,944
416100 Meal Sales - Reimbursable	340,110	306,753	72,527	6,794
416200 Meal Sales - Non-reimbursable	17,260	12,692	10,157	10,497
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	6,180	8,362	8,991	977
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,625,826	1,425,980	1,992,114	2,504,617
440000 Commodities and Other Federal Grants	122,156	0	188,140	76,581
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	45,200	46,800	41,288	42,056
<b>Total Revenues</b>	<b>2,166,199</b>	<b>1,807,132</b>	<b>2,314,003</b>	<b>2,643,466</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	611,694	630,710	569,367	577,371
710200 Food Services - Benefits	384,464	410,602	374,388	396,965
710300 Food Services - Purchased Services	49,370	60,625	51,738	65,359
710400 Food Services - Supplies / Materials	1,123,883	916,058	939,303	1,034,639
710500 Food Services - Capital Objects	91,898	26,910	0	101,410
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
<b>Total Expenditures</b>	<b>2,261,309</b>	<b>2,044,905</b>	<b>1,934,796</b>	<b>2,175,744</b>

<b>Balance Sheet</b>				
111000 Cash	77,667	8,846	56,201	206,451
112000 Investments	406,466	253,565	300,487	878,887
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	63,111	59,178	350,629	78,496
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	858	665	26,405	3,922
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	53,040	58,392	45,556	50,260
218000 Payroll Withholding	69,890	76,814	70,436	76,946
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	36	31	94
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>423,456</b>	<b>185,682</b>	<b>564,889</b>	<b>1,032,612</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	251,257	227,212	214,977	241,749

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.69	0.82	2.63	4.27

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

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

# Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MOSAICS**  
 DISTRICT / CHARTER NUMBER: **544.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	3,017	537
416200 Meal Sales - Non-reimbursable	0	0	318	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	128,430	229,198
440000 Commodities and Other Federal Grants	0	0	5	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>131,770</b>	<b>229,735</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	0	0	34,560	49,745
710200 Food Services - Benefits	0	0	9,803	13,090
710300 Food Services - Purchased Services	0	0	9,712	1,054
710400 Food Services - Supplies / Materials	0	0	74,054	106,642
710500 Food Services - Capital Objects	0	0	0	28,168
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
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>128,129</b>	<b>198,699</b>

<b>Balance Sheet</b>				
111000 Cash	0	0	0	67,781
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	15,737	10,615
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	7,384	0
213000 Accounts Payable	0	0	1,124	28,609
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	3,588	4,495
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	10,615
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>3,641</b>	<b>34,677</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	0	0	14,237	22,078

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	N/A	N/A	0.26	1.57

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	11,938	8,761	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	2,500	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	14,191	12,952	2,088	2,781
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	0
<b>Total Revenues</b>	<b>28,629</b>	<b>21,713</b>	<b>2,088</b>	<b>2,781</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	3,837	2,526	1,652	0
710200 Food Services - Benefits	579	723	354	0
710300 Food Services - Purchased Services	20,690	14,351	40	0
710400 Food Services - Supplies / Materials	1,308	3,260	895	2,768
710500 Food Services - Capital Objects	2,500	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
<b>Total Expenditures</b>	<b>28,914</b>	<b>20,860</b>	<b>2,941</b>	<b>2,768</b>

<b>Balance Sheet</b>				
111000 Cash	0	853	0	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	13
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>853</b>	<b>0</b>	<b>13</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	3,213	2,318	327	308

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.37	0.00	0.04

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	190,172	148,770	4,311	-346
416200 Meal Sales - Non-reimbursable	7,793	8,931	1,958	1,802
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	49,100	34,263	1,982	1,545
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	482,384	569,982	558,015	1,054,300
440000 Commodities and Other Federal Grants	0	6,554	0	40,244
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	28,550	32,712	23,000	24,691
<b>Total Revenues</b>	<b>757,999</b>	<b>801,212</b>	<b>589,266</b>	<b>1,122,236</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	290,305	293,655	284,281	297,162
710200 Food Services - Benefits	163,335	160,526	159,400	167,623
710300 Food Services - Purchased Services	10,145	11,243	5,344	6,877
710400 Food Services - Supplies / Materials	319,086	341,234	179,083	341,263
710500 Food Services - Capital Objects	14,776	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
<b>Total Expenditures</b>	<b>797,647</b>	<b>806,658</b>	<b>628,108</b>	<b>812,925</b>

<b>Balance Sheet</b>				
111000 Cash	88,317	58,862	56,380	331,764
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	20,405	42,441	19,669	47,306
115000 Inventories	38,355	39,067	55,244	37,007
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	2,702	11,087	30,735	8,187
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	40,275	34,138	40,763	40,245
218000 Payroll Withholding	23,740	20,231	23,723	22,808
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	38,355	39,067	55,244	37,007
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>42,005</b>	<b>35,847</b>	<b>-19,172</b>	<b>307,830</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	88,627	89,629	69,790	90,325

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.47	0.40	-0.27	3.41

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	188	72	7	9
416100 Meal Sales - Reimbursable	300,221	244,002	4,216	0
416200 Meal Sales - Non-reimbursable	61,516	66,186	8,762	33,943
416900 Other Food Sales	7,665	6,053	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	881,101	925,550	1,138,268	1,731,180
440000 Commodities and Other Federal Grants	110,600	102,453	109,114	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	30,000	30,000	30,000	31,000
<b>Total Revenues</b>	<b>1,391,291</b>	<b>1,374,316</b>	<b>1,290,367</b>	<b>1,796,132</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	338,527	393,877	343,245	403,345
710200 Food Services - Benefits	169,676	182,788	160,608	163,528
710300 Food Services - Purchased Services	671,378	626,377	437,839	769,634
710400 Food Services - Supplies / Materials	150,168	129,397	150,804	44,699
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	41,433	3,063	41,152	14,968
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
<b>Total Expenditures</b>	<b>1,371,182</b>	<b>1,335,502</b>	<b>1,133,648</b>	<b>1,396,174</b>

<b>Balance Sheet</b>				
111000 Cash	340,800	408,499	541,918	981,642
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	13,951	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	26,098	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	595	17,065	224	25,193
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	50,859	84,699	53,155	52,753
218000 Payroll Withholding	-14	-13	222	222
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	-18,623	0	-15,199	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>307,983</b>	<b>346,797</b>	<b>503,516</b>	<b>903,474</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	152,354	148,389	125,961	155,130

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.02	2.34	4.00	5.82

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

Consult the IFARMS 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	99,033	83,777	17,661	15,403
416200 Meal Sales - Non-reimbursable	38,058	33,003	38,908	36,155
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	13,368	400	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	298,510	458,743	538,246	621,669
440000 Commodities and Other Federal Grants	46,446	45,292	33,954	21,533
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	19,892	151	26	0
<b>Total Revenues</b>	<b>515,307</b>	<b>621,366</b>	<b>628,795</b>	<b>694,760</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	1,621	4,526	439	266
710200 Food Services - Benefits	325	215	81	61
710300 Food Services - Purchased Services	270,623	298,016	297,718	313,367
710400 Food Services - Supplies / Materials	242,960	261,579	233,218	299,267
710500 Food Services - Capital Objects	0	0	22,969	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	9,557
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
<b>Total Expenditures</b>	<b>515,529</b>	<b>564,336</b>	<b>554,425</b>	<b>622,518</b>

<b>Balance Sheet</b>				
111000 Cash	0	11,288	111,224	206,723
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	23,461	54,779	16,428	0
115000 Inventories	20,467	37,587	32,219	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	19,310	0	0	0
213000 Accounts Payable	17,374	33,777	18,705	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	2,532	0	0
218000 Payroll Withholding	7,244	0	0	3,081
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	10,315	9,766	0
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>57,030</b>	<b>131,400</b>	<b>203,642</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	57,281	62,704	61,603	69,169

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.91	2.13	2.94

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
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	10,193	8,524	5,511	4,497
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	50	406	48	118
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	56,576	44,959	62,772	77,628
440000 Commodities and Other Federal Grants	5,884	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	43,063	59,727	30,843	35,473
<b>Total Revenues</b>	<b>115,766</b>	<b>113,616</b>	<b>99,174</b>	<b>117,716</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	40,975	43,386	46,013	50,520
710200 Food Services - Benefits	29,629	28,868	22,350	14,479
710300 Food Services - Purchased Services	771	652	260	0
710400 Food Services - Supplies / Materials	44,391	40,710	30,551	52,717
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
<b>Total Expenditures</b>	<b>115,766</b>	<b>113,616</b>	<b>99,174</b>	<b>117,716</b>

<b>Balance Sheet</b>				
111000 Cash	11,114	11,923	9,783	10,395
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	1,670	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	1,670	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	6,282	6,816	7,061	7,549
218000 Payroll Withholding	4,832	5,107	2,722	2,846
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	12,863	12,624	11,019	13,080

<b>Months of Operating Funds Available</b>				
(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: **MURTAUGH JOINT**  
 DISTRICT / CHARTER NUMBER: **418.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	30,066	7,736	-141
416200 Meal Sales - Non-reimbursable	37,221	6,313	416	7,429
416900 Other Food Sales	3,913	0	0	0
419000 Other Local Revenue	0	9,117	25,737	14,724
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	208,075	213,021	417,302	398,445
440000 Commodities and Other Federal Grants	0	0	34,498	22,569
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>249,209</b>	<b>258,517</b>	<b>485,689</b>	<b>443,026</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	61,167	80,376	64,070	95,112
710200 Food Services - Benefits	26,118	28,208	22,314	28,178
710300 Food Services - Purchased Services	1,415	11,895	3,685	7,772
710400 Food Services - Supplies / Materials	113,895	149,488	168,476	199,902
710500 Food Services - Capital Objects	184	7,966	16,058	57,145
710600 Food Services - Debt Retirement	0	121	0	133
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
<b>Total Expenditures</b>	<b>202,779</b>	<b>278,054</b>	<b>274,603</b>	<b>388,242</b>

<b>Balance Sheet</b>				
111000 Cash	5,978	0	199,332	12,475
112000 Investments	180,258	180,000	180,000	420,783
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	241	0	0
213000 Accounts Payable	499	538	2,046	1,188
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	13,021	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
<b>Unreserved Funds / Operating Balance</b>	<b>185,737</b>	<b>166,200</b>	<b>377,286</b>	<b>432,070</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	22,531	30,895	30,511	43,138

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	8.24	5.38	12.37	10.02

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	22,890	16,099	3,143	3,498
416100 Meal Sales - Reimbursable	843,664	704,985	139,997	337,527
416200 Meal Sales - Non-reimbursable	265,686	182,298	0	0
416900 Other Food Sales	0	3,349	0	0
419000 Other Local Revenue	0	79,263	8,846	23,447
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	5,031,893	5,060,155	4,131,763	8,402,890
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	124,918	122,147	104,898	125,306
<b>Total Revenues</b>	<b>6,289,051</b>	<b>6,168,296</b>	<b>4,388,647</b>	<b>8,892,668</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	1,797,950	1,778,096	1,509,588	1,769,954
710200 Food Services - Benefits	1,137,151	1,119,877	846,623	883,247
710300 Food Services - Purchased Services	147,601	164,442	108,470	184,496
710400 Food Services - Supplies / Materials	3,094,564	2,772,289	2,091,933	3,504,159
710500 Food Services - Capital Objects	25,722	70,074	3,465	56,460
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	162,858	185,216	115,367	154,622
<b>Total Expenditures</b>	<b>6,365,846</b>	<b>6,089,994</b>	<b>4,675,446</b>	<b>6,552,938</b>

<b>Balance Sheet</b>				
111000 Cash	1,157,466	683,513	831,340	1,220,008
112000 Investments	1,042,783	960,205	804,125	2,006,276
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	121,885	196,479	240,303	1,021,060
115000 Inventories	229,859	792,398	331,061	317,037
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	70,881	63,069	10,469	0
213000 Accounts Payable	77,774	107,115	2,965	7,583
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	355,104	0	0	0
218000 Payroll Withholding	0	335,875	255,469	287,974
221000 Deferred Revenue	0	0	5,161	0
200000 Other Current/Non-Current Liabilities	0	0	93,028	89,357
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>2,048,234</b>	<b>2,126,536</b>	<b>1,839,737</b>	<b>4,179,467</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	707,316	676,666	519,494	728,104

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.90	3.14	3.54	5.74

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

Consult the IFARMS 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	97,208	48,374	35,671	155
416200 Meal Sales - Non-reimbursable	76	467	945	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	210,721	218,343	314,799	480,270
440000 Commodities and Other Federal Grants	35,622	27,124	27,169	67,061
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>343,627</b>	<b>294,308</b>	<b>378,584</b>	<b>547,865</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	119,620	118,539	104,140	119,518
710200 Food Services - Benefits	45,576	44,679	39,377	51,943
710300 Food Services - Purchased Services	3,844	5,527	6,150	5,468
710400 Food Services - Supplies / Materials	148,297	133,243	126,586	179,057
710500 Food Services - Capital Objects	35	2,394	2,600	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	4,101	2,961	4,100	4,000
<b>Total Expenditures</b>	<b>321,473</b>	<b>307,343</b>	<b>282,953</b>	<b>359,986</b>

<b>Balance Sheet</b>				
111000 Cash	20,168	20,565	117,717	312,638
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	6,699	0	8,589	0
115000 Inventories	19,298	13,913	6,825	5,829
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	27,207	28,555	22,988	29,034
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	8,589	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
<b>Unreserved Funds / Operating Balance</b>	<b>18,958</b>	<b>5,923</b>	<b>101,554</b>	<b>289,433</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	35,719	34,149	31,439	39,998

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.53	0.17	3.23	7.24

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	20	24
416100 Meal Sales - Reimbursable	24,502	23,969	1,805	-583
416200 Meal Sales - Non-reimbursable	3,114	2,824	2,102	2,510
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	35,595	63,077	75,943	103,164
440000 Commodities and Other Federal Grants	7,634	4,732	10,756	13,021
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	5,895	0	0	0
<b>Total Revenues</b>	<b>76,740</b>	<b>94,602</b>	<b>90,626</b>	<b>118,136</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	18,919	18,808	18,361	19,524
710200 Food Services - Benefits	6,255	8,212	9,104	9,872
710300 Food Services - Purchased Services	460	276	225	265
710400 Food Services - Supplies / Materials	51,106	60,776	57,337	64,969
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
<b>Total Expenditures</b>	<b>76,740</b>	<b>88,072</b>	<b>85,027</b>	<b>94,630</b>

<b>Balance Sheet</b>				
111000 Cash	25	2,160	1,241	44
112000 Investments	1	4,370	10,890	27,928
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	7,665
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	26	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	2	2
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>6,530</b>	<b>12,129</b>	<b>35,635</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	8,527	9,786	9,447	10,514

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.67	1.28	3.39

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

Consult the IFARMS 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	19,412	13,609	3,666	1,949
416200 Meal Sales - Non-reimbursable	3,292	2,694	2,021	307
416900 Other Food Sales	40	8	382	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	50,667	32,395	82,454	96,022
440000 Commodities and Other Federal Grants	7,175	9,672	2,514	5,688
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	9,100	0	0
<b>Total Revenues</b>	<b>80,586</b>	<b>67,478</b>	<b>91,037</b>	<b>103,966</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	32,852	24,788	35,033	35,913
710200 Food Services - Benefits	8,679	9,200	9,959	11,661
710300 Food Services - Purchased Services	340	270	166	275
710400 Food Services - Supplies / Materials	38,695	27,567	27,330	33,483
710500 Food Services - Capital Objects	4,406	5,499	0	1,276
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
<b>Total Expenditures</b>	<b>84,972</b>	<b>67,324</b>	<b>72,488</b>	<b>82,608</b>

<b>Balance Sheet</b>				
111000 Cash	16,504	16,896	36,191	59,045
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	7,078
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	1,376
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	4,526	4,764	5,510	5,630
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	7,078
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>11,978</b>	<b>12,132</b>	<b>30,681</b>	<b>52,039</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	9,441	7,480	8,054	9,179

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.27	1.62	3.81	5.67

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	33,167	23,534	-1,274	-539
416200 Meal Sales - Non-reimbursable	3,807	3,236	2,137	2,728
416900 Other Food Sales	104	190	38	933
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	85,945	61,109	105,217	122,191
440000 Commodities and Other Federal Grants	13,262	9,776	11,084	17,338
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>136,285</b>	<b>97,845</b>	<b>117,202</b>	<b>142,651</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	25,448	30,415	38,333	39,446
710200 Food Services - Benefits	7,105	10,819	14,740	20,519
710300 Food Services - Purchased Services	653	6,318	3,494	5,765
710400 Food Services - Supplies / Materials	73,525	61,652	71,355	88,868
710500 Food Services - Capital Objects	14,202	2,209	4,315	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
<b>Total Expenditures</b>	<b>120,933</b>	<b>111,413</b>	<b>132,237</b>	<b>154,598</b>

<b>Balance Sheet</b>				
111000 Cash	76,382	53,398	41,443	27,746
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	32	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	15,002	0	530	333
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	517	6,071	8,621	7,068
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
<b>Unreserved Funds / Operating Balance</b>	<b>60,895</b>	<b>47,327</b>	<b>32,292</b>	<b>20,345</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	13,437	12,379	14,693	17,178

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.53	3.82	2.20	1.18

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
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	42,367	32,606	7,333	5,461
416900 Other Food Sales	0	0	0	267
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	187,896	174,375	185,709	221,270
440000 Commodities and Other Federal Grants	35,829	26,161	24,909	22,193
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>266,092</b>	<b>233,142</b>	<b>217,951</b>	<b>249,191</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	88,081	87,785	78,676	90,711
710200 Food Services - Benefits	41,008	39,379	37,438	41,975
710300 Food Services - Purchased Services	17,839	11,957	14,699	14,465
710400 Food Services - Supplies / Materials	114,602	101,848	71,707	83,343
710500 Food Services - Capital Objects	8,395	8,707	507	1,850
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
<b>Total Expenditures</b>	<b>269,925</b>	<b>249,676</b>	<b>203,027</b>	<b>232,344</b>

<b>Balance Sheet</b>				
111000 Cash	71,407	55,823	63,287	96,878
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	227
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	18,791	19,741	12,281	29,252
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
<b>Unreserved Funds / Operating Balance</b>	<b>52,616</b>	<b>36,082</b>	<b>51,006</b>	<b>67,853</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	29,992	27,742	22,559	25,816

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.75	1.30	2.26	2.63

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

Consult the IFARMS 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	83,079	71,878	29,930	15,734
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	166,722	248,687	246,304	433,886
440000 Commodities and Other Federal Grants	23,013	19,737	14,371	17,551
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>272,814</b>	<b>340,302</b>	<b>290,605</b>	<b>467,171</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	106,302	105,562	126,922	123,247
710200 Food Services - Benefits	11,043	11,530	11,594	19,528
710300 Food Services - Purchased Services	0	0	0	585
710400 Food Services - Supplies / Materials	181,278	197,984	161,315	210,732
710500 Food Services - Capital Objects	12,904	383	2,924	3,855
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
<b>Total Expenditures</b>	<b>311,527</b>	<b>315,459</b>	<b>302,755</b>	<b>357,947</b>

<b>Balance Sheet</b>				
111000 Cash	129,031	157,810	149,285	261,638
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	14,449
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	13,674	17,610	21,235	24,364
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	14,449
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
<b>Unreserved Funds / Operating Balance</b>	<b>115,357</b>	<b>140,200</b>	<b>128,050</b>	<b>237,274</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	34,614	35,051	33,639	39,772

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.33	4.00	3.81	5.97

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	19	24	11	105
416100 Meal Sales - Reimbursable	58,818	44,655	9,814	0
416200 Meal Sales - Non-reimbursable	110	-543	0	183
416900 Other Food Sales	57,144	43,598	27,196	47,551
419000 Other Local Revenue	425,644	402,583	4,388	51,467
439000 Other State Revenue	0	0	0	21,460
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	528,923	499,147	459,761	566,209
440000 Commodities and Other Federal Grants	61,896	61,109	33,633	53,804
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	78,197	58,058	68,661	0
<b>Total Revenues</b>	<b>1,210,751</b>	<b>1,108,631</b>	<b>603,464</b>	<b>740,779</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	365,742	353,455	202,592	208,209
710200 Food Services - Benefits	264,359	240,898	141,781	156,993
710300 Food Services - Purchased Services	60,150	67,675	6,906	10,381
710400 Food Services - Supplies / Materials	512,118	443,543	232,337	274,430
710500 Food Services - Capital Objects	8,382	3,060	19,848	26,792
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	3,590
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
<b>Total Expenditures</b>	<b>1,210,751</b>	<b>1,108,631</b>	<b>603,464</b>	<b>680,395</b>

<b>Balance Sheet</b>				
111000 Cash	46,532	49,649	41,177	96,723
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	87,372	0	0	9,858
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	87,340	0	0	0
213000 Accounts Payable	282	0	2,004	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	46,000	49,367	38,923	45,947
218000 Payroll Withholding	282	282	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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,384</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	134,528	123,181	67,052	75,599

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	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: **PALOUSE PRAIRIE SCHOOL**  
 DISTRICT / CHARTER NUMBER: **472.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	15,440	12,725	3	46
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	0	7,605
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	18,497	16,880	8,794	2,916
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	312	978	0	0
<b>Total Revenues</b>	<b>34,249</b>	<b>30,583</b>	<b>8,797</b>	<b>10,567</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	5,726	5,661	1,176	5,281
710200 Food Services - Benefits	699	791	409	377
710300 Food Services - Purchased Services	26,434	19,750	626	628
710400 Food Services - Supplies / Materials	1,390	4,381	6,586	2,944
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
<b>Total Expenditures</b>	<b>34,249</b>	<b>30,583</b>	<b>8,797</b>	<b>9,230</b>

<b>Balance Sheet</b>				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	2,202	0	2,687	1,337
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	2,202	0	2,687	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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,337</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	3,805	3,398	977	1,026

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

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	83,516	77,564	22,224	408
416200 Meal Sales - Non-reimbursable	1,749	1,037	1,076	916
416900 Other Food Sales	7,014	5,224	3,306	3,991
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	403,826	399,992	463,725	653,318
440000 Commodities and Other Federal Grants	61,199	45,494	52,642	56,104
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>557,304</b>	<b>529,311</b>	<b>542,973</b>	<b>714,737</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	156,097	166,138	170,447	187,586
710200 Food Services - Benefits	60,349	63,278	89,123	94,164
710300 Food Services - Purchased Services	4,464	3,047	2,309	1,876
710400 Food Services - Supplies / Materials	267,546	265,003	227,361	272,989
710500 Food Services - Capital Objects	18,896	14,380	33,912	32,218
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
<b>Total Expenditures</b>	<b>507,352</b>	<b>511,846</b>	<b>523,152</b>	<b>588,833</b>

<b>Balance Sheet</b>				
111000 Cash	214,026	225,766	253,343	380,380
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	2,438	21,273
115000 Inventories	11,291	18,908	15,442	14,907
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	28,464	30,356	37,084	35,244
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	21,273
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
<b>Unreserved Funds / Operating Balance</b>	<b>196,853</b>	<b>214,318</b>	<b>234,139</b>	<b>360,043</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	56,372	56,872	58,128	65,426

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.49	3.77	4.03	5.50

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

Consult the IFARMS 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	1,485	1,247	331	100
416100 Meal Sales - Reimbursable	0	0	0	203
416200 Meal Sales - Non-reimbursable	4,055	6,578	5,250	3,484
416900 Other Food Sales	0	25	0	0
419000 Other Local Revenue	0	2,000	10,166	1,694
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	868,746	705,244	913,297	706,948
440000 Commodities and Other Federal Grants	63,219	56,804	51,073	117,773
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>937,505</b>	<b>771,898</b>	<b>980,117</b>	<b>830,202</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	270,933	279,948	279,594	284,912
710200 Food Services - Benefits	118,475	112,452	124,274	107,620
710300 Food Services - Purchased Services	14,586	17,220	32,995	32,299
710400 Food Services - Supplies / Materials	455,236	435,119	387,141	393,242
710500 Food Services - Capital Objects	0	24,605	43,448	124,292
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	6,040	7,333	6,268	0
<b>Total Expenditures</b>	<b>865,270</b>	<b>876,677</b>	<b>873,720</b>	<b>942,365</b>

<b>Balance Sheet</b>				
111000 Cash	58,460	0	121,297	33,034
112000 Investments	112,941	73,662	79,518	39,618
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	18,109
115000 Inventories	74,440	69,022	57,713	51,291
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	52,828	54,450	63,896	59,563
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	1	21
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>193,013</b>	<b>88,234</b>	<b>194,631</b>	<b>82,468</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	96,141	97,409	97,080	104,707

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.01	0.91	2.00	0.79

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	78	0	1,251	952
416200 Meal Sales - Non-reimbursable	7,666	3,625	1,910	2,283
416900 Other Food Sales	1,727	636	493	1,676
419000 Other Local Revenue	0	0	1,036	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	199,819	204,222	251,180	285,130
440000 Commodities and Other Federal Grants	0	21,361	7,758	15,820
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	105,000	99,000	81,770	107,000
<b>Total Revenues</b>	<b>314,290</b>	<b>328,844</b>	<b>345,398</b>	<b>412,861</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	109,199	121,784	121,716	135,383
710200 Food Services - Benefits	70,986	78,569	82,744	86,803
710300 Food Services - Purchased Services	1,562	2,283	5,337	5,570
710400 Food Services - Supplies / Materials	131,426	118,166	128,301	158,553
710500 Food Services - Capital Objects	1,855	8,494	7,927	7,795
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
<b>Total Expenditures</b>	<b>315,028</b>	<b>329,296</b>	<b>346,025</b>	<b>394,104</b>

<b>Balance Sheet</b>				
111000 Cash	30,016	31,855	0	0
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	10,200	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	-22,754	-48,211
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	28,937	31,228	32,954	29,454
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
<b>Unreserved Funds / Operating Balance</b>	<b>1,079</b>	<b>627</b>	<b>0</b>	<b>18,757</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	35,003	36,588	38,447	43,789

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.03	0.02	0.00	0.43

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	15,388	10,314	233	3,207
416100 Meal Sales - Reimbursable	978,175	713,642	35,890	7,339
416200 Meal Sales - Non-reimbursable	245,476	212,717	148,304	199,411
416900 Other Food Sales	7,891	5,814	4,028	5,127
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	3,372,376	3,716,938	3,593,853	6,240,142
440000 Commodities and Other Federal Grants	300,457	227,889	817,308	409,909
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	115,936	124,271	644,534	130,324
<b>Total Revenues</b>	<b>5,035,699</b>	<b>5,011,585</b>	<b>5,244,150</b>	<b>6,995,459</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	1,580,814	1,674,923	1,637,317	1,751,898
710200 Food Services - Benefits	616,925	694,216	691,795	728,166
710300 Food Services - Purchased Services	59,183	48,556	39,720	46,728
710400 Food Services - Supplies / Materials	2,473,120	2,615,408	2,559,658	3,179,489
710500 Food Services - Capital Objects	82,036	66,074	19,929	63,019
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
<b>Total Expenditures</b>	<b>4,812,078</b>	<b>5,099,177</b>	<b>4,948,419</b>	<b>5,769,300</b>

<b>Balance Sheet</b>				
111000 Cash	897,814	630,233	1,146,167	2,437,828
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	141,533	375,978	153,642	165,820
115000 Inventories	247,334	455,552	537,842	469,366
116000 Other Current Assets	0	0	0	0
123000 Equipment	169,076	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	74,224	115,868	165,700	225,884
214000 Contracts Payable	60,747	71,589	58,302	71,502
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	62,405	64,374	65,956	70,252
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	416,410	455,552	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>841,971</b>	<b>754,380</b>	<b>1,547,693</b>	<b>2,705,376</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	534,675	566,575	549,824	641,033

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.57	1.33	2.81	4.22

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	486,908	406,565	38,304	11,688
416200 Meal Sales - Non-reimbursable	52,013	46,540	0	28,333
416900 Other Food Sales	3,110	2,820	197	5,838
419000 Other Local Revenue	0	0	0	796
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,296,615	1,565,390	2,477,146	3,616,857
440000 Commodities and Other Federal Grants	103,723	110,905	134,349	171,522
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	44,124	46,967	60,116	55,328
<b>Total Revenues</b>	<b>1,986,493</b>	<b>2,179,187</b>	<b>2,710,112</b>	<b>3,890,362</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	643,270	683,676	671,398	807,562
710200 Food Services - Benefits	335,753	326,493	345,301	384,421
710300 Food Services - Purchased Services	70,304	53,168	44,474	49,449
710400 Food Services - Supplies / Materials	1,011,743	1,005,911	1,112,275	1,609,193
710500 Food Services - Capital Objects	0	18,798	21,294	71,436
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	32,683	17,061	27,718	39,533
<b>Total Expenditures</b>	<b>2,093,753</b>	<b>2,105,107</b>	<b>2,222,460</b>	<b>2,961,594</b>

<b>Balance Sheet</b>				
111000 Cash	210,437	269,331	746,874	1,718,251
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	52,848	156,543	186,287	159,436
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	8,881	-40	21,090	9,114
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	26,718	65,466	61,358	82,405
218000 Payroll Withholding	-72	31,985	34,598	41,285
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	26,625	26,625	26,625
310000 Reserved for Inventories/Other	235,168	309,246	793,780	1,706,888
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>-7,410</b>	<b>-7,408</b>	<b>-4,290</b>	<b>11,370</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	232,639	233,901	246,940	329,066

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

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

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

# Child Nutrition Financial Report

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	56,143	51,450	4,505	3,443
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	87
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	107,308	139,171	174,314	336,889
440000 Commodities and Other Federal Grants	16,253	12,171	20,457	35,928
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	72,591	43,396	36,520	0
<b>Total Revenues</b>	<b>252,295</b>	<b>246,188</b>	<b>235,796</b>	<b>376,347</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	86,636	93,479	94,634	100,893
710200 Food Services - Benefits	26,270	28,515	30,405	24,627
710300 Food Services - Purchased Services	5,172	5,968	4,126	8,873
710400 Food Services - Supplies / Materials	124,253	118,226	106,631	159,653
710500 Food Services - Capital Objects	9,964	0	0	8,963
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
<b>Total Expenditures</b>	<b>252,295</b>	<b>246,188</b>	<b>235,796</b>	<b>303,009</b>

<b>Balance Sheet</b>				
111000 Cash	16,438	20,428	0	20,676
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	286	0	4,538	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	-13,138	-71,864
213000 Accounts Payable	0	292	11	106
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	16,724	20,136	17,665	19,096
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,338</b>
(320100 plus 320200)				

**Average Monthly Expenditures \***  
 (Total expenditures above divided by 9\* operating months)      28,033      27,354      26,200      33,668

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

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	1,249	948	424	341
416100 Meal Sales - Reimbursable	266,035	179,874	47,192	18,607
416200 Meal Sales - Non-reimbursable	14,417	10,778	14,377	19,241
416900 Other Food Sales	0	9,436	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	84,605	57,952	0	0
445500 Federal Reimbursement	462,543	515,822	727,219	1,007,615
440000 Commodities and Other Federal Grants	0	0	57,774	105,681
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>828,849</b>	<b>774,810</b>	<b>846,986</b>	<b>1,151,485</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	237,567	233,987	240,428	242,664
710200 Food Services - Benefits	63,265	70,718	62,697	65,302
710300 Food Services - Purchased Services	45,011	33,870	17,564	37,271
710400 Food Services - Supplies / Materials	640,561	405,612	361,603	503,183
710500 Food Services - Capital Objects	48,559	8,669	220	273
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
<b>Total Expenditures</b>	<b>1,034,963</b>	<b>752,856</b>	<b>682,512</b>	<b>848,693</b>

<b>Balance Sheet</b>				
111000 Cash	153,184	204,275	371,067	664,103
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	44,129
115000 Inventories	33,291	21,810	12,189	5,649
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	3,277	10,821	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	44,606	54,718	58,236	58,703
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	27,366
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
<b>Unreserved Funds / Operating Balance</b>	<b>138,592</b>	<b>160,546</b>	<b>325,020</b>	<b>627,812</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	114,996	83,651	75,835	94,299

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.21	1.92	4.29	6.66

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	15,825	12,216	2,628	-384
416200 Meal Sales - Non-reimbursable	4,686	3,976	6,362	7,647
416900 Other Food Sales	65	0	0	0
419000 Other Local Revenue	0	6	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	5,939	5,681	8,114	0
445500 Federal Reimbursement	85,746	125,282	136,884	187,845
440000 Commodities and Other Federal Grants	9,352	5,295	8,725	8,668
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>121,613</b>	<b>152,456</b>	<b>162,713</b>	<b>203,776</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	44,806	51,294	47,039	52,160
710200 Food Services - Benefits	19,760	6,634	6,249	6,144
710300 Food Services - Purchased Services	469	361	976	3,017
710400 Food Services - Supplies / Materials	52,682	74,117	64,045	70,247
710500 Food Services - Capital Objects	5,938	5,681	8,678	12,159
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
<b>Total Expenditures</b>	<b>123,655</b>	<b>138,087</b>	<b>126,987</b>	<b>143,727</b>

<b>Balance Sheet</b>				
111000 Cash	0	0	0	53,266
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	59,234	44,849	9,139	0
213000 Accounts Payable	0	16	0	2,356
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
<b>Unreserved Funds / Operating Balance</b>	<b>-59,234</b>	<b>-44,865</b>	<b>-9,139</b>	<b>50,910</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	13,739	15,343	14,110	15,970

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-4.31	-2.92	-0.65	3.19

\* 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: **RIRIE JOINT**  
 DISTRICT / CHARTER NUMBER: **252.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	6,840	1,406	1,615	4,809
416200 Meal Sales - Non-reimbursable	73,277	64,416	2,668	-2,041
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	162,677	195,444	294,452	421,043
440000 Commodities and Other Federal Grants	20,008	15,925	8,107	20,204
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	6,500	6,500	6,038	8,100
<b>Total Revenues</b>	<b>269,302</b>	<b>283,691</b>	<b>312,880</b>	<b>452,115</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	89,749	95,688	97,766	105,288
710200 Food Services - Benefits	40,263	42,200	50,120	50,768
710300 Food Services - Purchased Services	1,772	1,021	2,426	1,533
710400 Food Services - Supplies / Materials	141,728	135,020	140,141	184,050
710500 Food Services - Capital Objects	1,203	74	4,883	293
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
<b>Total Expenditures</b>	<b>274,715</b>	<b>274,003</b>	<b>295,336</b>	<b>341,932</b>

<b>Balance Sheet</b>				
111000 Cash	17,133	26,821	44,365	154,548
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>17,133</b>	<b>26,821</b>	<b>44,365</b>	<b>154,548</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	30,524	30,445	32,815	37,992

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.56	0.88	1.35	4.07

\* 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: **ROCKLAND**  
 DISTRICT / CHARTER NUMBER: **382.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	25,920	23,625	3,944	-753
416200 Meal Sales - Non-reimbursable	2,979	2,786	3,301	3,880
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	350	314	76	165
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	39,275	43,073	86,702	115,446
440000 Commodities and Other Federal Grants	7,590	5,950	4,690	6,930
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>76,114</b>	<b>75,748</b>	<b>98,713</b>	<b>125,668</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	31,162	32,070	33,943	34,866
710200 Food Services - Benefits	0	0	4,395	9,866
710300 Food Services - Purchased Services	1,679	718	694	577
710400 Food Services - Supplies / Materials	40,909	46,059	41,299	49,490
710500 Food Services - Capital Objects	0	0	1,908	345
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
<b>Total Expenditures</b>	<b>73,750</b>	<b>78,847</b>	<b>82,239</b>	<b>95,144</b>

<b>Balance Sheet</b>				
111000 Cash	17,013	13,914	30,388	60,912
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
<b>Unreserved Funds / Operating Balance</b>	<b>17,013</b>	<b>13,914</b>	<b>30,388</b>	<b>60,912</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	8,194	8,761	9,138	10,572

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.08	1.59	3.33	5.76

\* 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: **ROLLING HILLS CHARTER SCHOOL**  
 DISTRICT / CHARTER NUMBER: **454.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	24,866	29,337	5,397	340
416200 Meal Sales - Non-reimbursable	0	100	746	636
416900 Other Food Sales	500	9	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	40,614	37,160	91,530	150,079
440000 Commodities and Other Federal Grants	7,478	7,298	4,454	7,067
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>73,458</b>	<b>73,904</b>	<b>102,127</b>	<b>158,122</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	34,245	37,496	38,435	50,002
710200 Food Services - Benefits	7,020	12,608	11,324	14,359
710300 Food Services - Purchased Services	659	1,685	2,045	1,501
710400 Food Services - Supplies / Materials	40,548	39,464	36,631	56,508
710500 Food Services - Capital Objects	727	5,283	119	1,960
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
<b>Total Expenditures</b>	<b>83,199</b>	<b>96,536</b>	<b>88,554</b>	<b>124,330</b>

<b>Balance Sheet</b>				
111000 Cash	43,149	20,517	34,090	67,882
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	3,741
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	3,741
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
<b>Unreserved Funds / Operating Balance</b>	<b>43,149</b>	<b>20,517</b>	<b>34,090</b>	<b>67,882</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	9,244	10,726	9,839	13,814

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.67	1.91	3.46	4.91

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	10,626	11,729	5,334	1,990
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	43,377	46,155	81,289	107,954
440000 Commodities and Other Federal Grants	5,731	4,760	3,582	4,238
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	25,535	21,232	12,100	0
<b>Total Revenues</b>	<b>85,269</b>	<b>83,876</b>	<b>102,305</b>	<b>114,182</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	29,142	27,154	32,047	33,533
710200 Food Services - Benefits	15,227	15,465	16,129	16,589
710300 Food Services - Purchased Services	583	1,746	467	1,499
710400 Food Services - Supplies / Materials	40,317	39,443	53,590	54,803
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
<b>Total Expenditures</b>	<b>85,269</b>	<b>83,808</b>	<b>102,233</b>	<b>106,424</b>

<b>Balance Sheet</b>				
111000 Cash	5,363	5,584	6,178	14,025
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	257	114
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	5,363	5,516	5,781	6,013
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>68</b>	<b>140</b>	<b>7,898</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	9,474	9,312	11,359	11,825

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.01	0.01	0.67

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

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

# Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **SALMON**  
 DISTRICT / CHARTER NUMBER: **291.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	48,660	31,642	13,506	4,556
416200 Meal Sales - Non-reimbursable	777	298	198	618
416900 Other Food Sales	7,529	2,232	466	193
419000 Other Local Revenue	43	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	126,229	134,063	177,649	212,568
440000 Commodities and Other Federal Grants	24,569	18,159	21,929	31,267
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	10,000	8,622	0	0
<b>Total Revenues</b>	<b>217,807</b>	<b>195,016</b>	<b>213,748</b>	<b>249,202</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	53,645	56,498	60,507	63,525
710200 Food Services - Benefits	22,893	27,529	24,563	26,203
710300 Food Services - Purchased Services	1,104	836	678	1,023
710400 Food Services - Supplies / Materials	141,448	113,308	126,223	119,435
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
<b>Total Expenditures</b>	<b>219,090</b>	<b>198,171</b>	<b>211,971</b>	<b>210,186</b>

<b>Balance Sheet</b>				
111000 Cash	15,367	13,740	18,036	55,617
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	8,544
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	7,002	8,245	10,451	9,722
218000 Payroll Withholding	5,210	5,495	5,808	5,102
221000 Deferred Revenue	0	0	0	8,544
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
<b>Unreserved Funds / Operating Balance</b>	<b>3,155</b>	<b>0</b>	<b>1,777</b>	<b>40,793</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	24,343	22,019	23,552	23,354

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.13	0.00	0.08	1.75

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

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

# Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **SHELLEY JOINT**  
 DISTRICT / CHARTER NUMBER: **060.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	687	447	261	392
416100 Meal Sales - Reimbursable	222,015	183,728	27,855	4,091
416200 Meal Sales - Non-reimbursable	13,048	8,972	9,871	6,926
416900 Other Food Sales	5,476	6,414	4,507	6,918
419000 Other Local Revenue	0	0	3,000	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	507,715	769,893	1,062,136	1,075,376
440000 Commodities and Other Federal Grants	98,162	6,655	36,162	92,392
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	24,832	23,432	21,337	23,369
<b>Total Revenues</b>	<b>871,935</b>	<b>999,541</b>	<b>1,165,129</b>	<b>1,209,464</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	324,600	326,391	300,089	326,432
710200 Food Services - Benefits	164,634	146,822	148,137	148,334
710300 Food Services - Purchased Services	10,587	23,854	31,934	44,078
710400 Food Services - Supplies / Materials	368,915	426,837	360,502	526,100
710500 Food Services - Capital Objects	7,777	24,994	85,710	69,599
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
<b>Total Expenditures</b>	<b>876,513</b>	<b>948,898</b>	<b>926,372</b>	<b>1,114,543</b>

<b>Balance Sheet</b>				
111000 Cash	0	0	-188,332	-173,056
112000 Investments	201,618	269,447	645,313	770,172
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	16,334	0	67,791	3,056
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	1,901	0	2,346	2,375
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	62,656	65,409	74,256	55,979
218000 Payroll Withholding	0	0	5,375	4,102
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>153,395</b>	<b>204,038</b>	<b>442,795</b>	<b>537,716</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	97,390	105,433	102,930	123,838

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.58	1.94	4.30	4.34

\* 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: **SHOSHONE JOINT**  
 DISTRICT / CHARTER NUMBER: **312.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	17,361	16,979	2,357	171
416200 Meal Sales - Non-reimbursable	2,214	1,591	1,737	3,297
416900 Other Food Sales	0	8	30	0
419000 Other Local Revenue	487	4,477	289	785
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	246,379	254,698	327,549	348,823
440000 Commodities and Other Federal Grants	21,339	24,037	16,223	23,210
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>287,780</b>	<b>301,790</b>	<b>348,185</b>	<b>376,286</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	62,735	58,421	77,140	101,815
710200 Food Services - Benefits	13,053	17,464	22,534	30,169
710300 Food Services - Purchased Services	34,810	30,418	5,496	15,384
710400 Food Services - Supplies / Materials	192,898	209,754	164,045	199,954
710500 Food Services - Capital Objects	9,326	2,161	450	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	0	0	0	0
<b>Total Expenditures</b>	<b>312,822</b>	<b>318,218</b>	<b>269,665</b>	<b>347,748</b>

<b>Balance Sheet</b>				
111000 Cash	315	16,782	74,826	117,080
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	25,398	0	11,245	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	14	6,348	5,169	11,700
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	16,944	18,107	10,055	5,995
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
<b>Unreserved Funds / Operating Balance</b>	<b>8,675</b>	<b>-7,753</b>	<b>70,767</b>	<b>99,305</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	34,758	35,358	29,963	38,639

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.25	-0.22	2.36	2.57

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	103,922	78,106	14,860	-901
416200 Meal Sales - Non-reimbursable	4,455	3,062	3,838	3,570
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	1,051	0	2,928
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	243,347	259,718	482,289	697,887
440000 Commodities and Other Federal Grants	50,049	33,413	35,127	44,025
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	47,944	78,417	0	0
<b>Total Revenues</b>	<b>449,717</b>	<b>453,767</b>	<b>536,114</b>	<b>747,509</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	199,917	197,825	206,261	232,883
710200 Food Services - Benefits	50,112	76,567	65,446	67,863
710300 Food Services - Purchased Services	1,543	902	913	1,767
710400 Food Services - Supplies / Materials	198,145	178,473	225,787	236,729
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
<b>Total Expenditures</b>	<b>449,717</b>	<b>453,767</b>	<b>498,407</b>	<b>539,242</b>

<b>Balance Sheet</b>				
111000 Cash	0	1,861	32,172	179,530
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	5,038
115000 Inventories	33,230	41,754	46,770	104,372
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	915	0	0	0
213000 Accounts Payable	138	12	9	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	32,177	43,603	41,226	42,966
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>37,707</b>	<b>245,974</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	49,969	50,419	55,379	59,916

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.68	4.11

\* 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: **SODA SPRINGS JOINT**  
 DISTRICT / CHARTER NUMBER: **150.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	186	165	40	17
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	78,558	64,801	9,877	1,863
416900 Other Food Sales	-11	158	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	98,841	174,487	283,453	396,177
440000 Commodities and Other Federal Grants	19,118	11,353	10,686	14,611
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	31,063	20,617	10,194	10,428
<b>Total Revenues</b>	<b>227,755</b>	<b>271,581</b>	<b>314,250</b>	<b>423,096</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	100,842	109,622	119,740	125,168
710200 Food Services - Benefits	15,866	17,098	23,523	29,566
710300 Food Services - Purchased Services	20,170	925	3,591	525
710400 Food Services - Supplies / Materials	90,877	143,936	167,396	204,266
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
<b>Total Expenditures</b>	<b>227,755</b>	<b>271,581</b>	<b>314,250</b>	<b>359,525</b>

<b>Balance Sheet</b>				
111000 Cash	6,403	0	0	55,265
112000 Investments	8,084	0	998	8,306
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	24,742	18,238	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	2,765	0	0
213000 Accounts Payable	0	7,490	4,804	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	14,487	14,487	14,432	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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,571</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	25,306	30,176	34,917	39,947

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

\* 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: **SOUTH LEMHI**  
 DISTRICT / CHARTER NUMBER: **292.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	6,085	5,622	8,164	191
416200 Meal Sales - Non-reimbursable	4,609	3,904	4,096	3,880
416900 Other Food Sales	285	220	2	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	28,137	18,289	30,488	60,359
440000 Commodities and Other Federal Grants	4,434	4,171	3,277	4,592
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	16,000	20,000	20,000	0
<b>Total Revenues</b>	<b>59,550</b>	<b>52,206</b>	<b>66,027</b>	<b>69,022</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	23,234	27,217	19,846	19,963
710200 Food Services - Benefits	8,828	7,784	9,055	8,835
710300 Food Services - Purchased Services	1,281	1,106	1,065	1,328
710400 Food Services - Supplies / Materials	23,218	21,902	25,822	25,372
710500 Food Services - Capital Objects	20,410	33	54	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
<b>Total Expenditures</b>	<b>76,971</b>	<b>58,042</b>	<b>55,842</b>	<b>55,498</b>

<b>Balance Sheet</b>				
111000 Cash	15,889	9,056	19,781	36,641
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	5,246	4,248	4,788	4,844
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
<b>Unreserved Funds / Operating Balance</b>	<b>10,643</b>	<b>4,808</b>	<b>14,993</b>	<b>31,797</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	8,552	6,449	6,205	6,166

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.24	0.75	2.42	5.16

\* 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: **ST. MARIES JOINT**  
 DISTRICT / CHARTER NUMBER: **041.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	28	25	8	2
416100 Meal Sales - Reimbursable	70,981	59,022	0	0
416200 Meal Sales - Non-reimbursable	3,157	2,924	437	579
416900 Other Food Sales	1,185	125	638	1,855
419000 Other Local Revenue	0	7,750	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	360,896	396,067	450,763	618,223
440000 Commodities and Other Federal Grants	45,911	83,909	58,872	37,144
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	30,516	11,576	10,609	11,797
<b>Total Revenues</b>	<b>512,674</b>	<b>561,398</b>	<b>521,327</b>	<b>669,600</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	147,458	156,641	133,925	165,226
710200 Food Services - Benefits	104,332	106,590	92,835	101,838
710300 Food Services - Purchased Services	2,537	3,025	1,916	3,140
710400 Food Services - Supplies / Materials	212,373	218,902	235,102	254,841
710500 Food Services - Capital Objects	0	30,397	8,283	34,193
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
<b>Total Expenditures</b>	<b>466,700</b>	<b>515,555</b>	<b>472,061</b>	<b>559,238</b>

<b>Balance Sheet</b>				
111000 Cash	70,252	78,427	99,039	211,129
112000 Investments	837	854	859	860
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	2	20,102	0	5,178
115000 Inventories	13,682	25,179	16,655	25,546
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	53,978	47,228	375	48
213000 Accounts Payable	0	0	0	4,775
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	20,942	21,708	14,954	23,162
218000 Payroll Withholding	15,860	15,790	12,122	15,264
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	0	0	0	0
310000 Reserved for Inventories/Other	13,682	0	16,655	25,546
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>-19,689</b>	<b>39,836</b>	<b>72,447</b>	<b>173,918</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	51,856	57,284	52,451	62,138

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.38	0.70	1.38	2.80

\* 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: **SUGAR-SALEM JOINT**  
 DISTRICT / CHARTER NUMBER: **322.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	237,441	187,228	45,017	-4,652
416200 Meal Sales - Non-reimbursable	9,780	6,915	8,982	7,760
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	5,488	4,414	3,121	2,745
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	427,831	403,212	762,522	1,076,460
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	22,000	65,000	25,000
<b>Total Revenues</b>	<b>700,540</b>	<b>623,769</b>	<b>884,642</b>	<b>1,107,313</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	247,750	245,668	256,872	263,033
710200 Food Services - Benefits	73,103	73,465	64,275	61,965
710300 Food Services - Purchased Services	15,279	3,801	3,333	11,413
710400 Food Services - Supplies / Materials	366,411	313,872	331,341	451,658
710500 Food Services - Capital Objects	5,674	7,305	0	38,364
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
<b>Total Expenditures</b>	<b>708,217</b>	<b>644,111</b>	<b>655,821</b>	<b>826,433</b>

<b>Balance Sheet</b>				
111000 Cash	147,552	124,380	350,527	615,442
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	346	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	5,159	2,328	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	43,012	43,013	43,013	26,702
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
<b>Unreserved Funds / Operating Balance</b>	<b>99,381</b>	<b>79,039</b>	<b>307,860</b>	<b>588,740</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	78,691	71,568	72,869	91,826

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.26	1.10	4.22	6.41

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

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

# Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **SWAN VALLEY ELEMENTARY**  
 DISTRICT / CHARTER NUMBER: **092.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	11,183	8,866	124	941
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	17,631	15,096	37,251	52,298
440000 Commodities and Other Federal Grants	0	0	0	2,251
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	16,958	17,000	0	0
<b>Total Revenues</b>	<b>45,772</b>	<b>40,962</b>	<b>37,375</b>	<b>55,490</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	16,787	17,107	18,296	26,781
710200 Food Services - Benefits	12,567	13,265	11,195	5,248
710300 Food Services - Purchased Services	0	0	0	1,387
710400 Food Services - Supplies / Materials	11,943	13,271	10,576	14,630
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
<b>Total Expenditures</b>	<b>41,297</b>	<b>43,643</b>	<b>40,067</b>	<b>48,046</b>

<b>Balance Sheet</b>				
111000 Cash	10,683	8,216	5,035	13,386
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	4,986	5,200	2,962	3,967
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	1,749	1,651
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
<b>Unreserved Funds / Operating Balance</b>	<b>5,697</b>	<b>3,016</b>	<b>324</b>	<b>7,768</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	4,589	4,849	4,452	5,338

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.24	0.62	0.07	1.46

\* 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: **TAYLOR'S CROSSING PUBLIC CHARTER SCHOOL**  
 DISTRICT / CHARTER NUMBER: **461.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	48,095	33,273	6,731	0
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	3,423	3,705	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	53,513	39,943	163,268	221,231
440000 Commodities and Other Federal Grants	8,783	7,182	8,348	15,169
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	7,757	0	0
<b>Total Revenues</b>	<b>113,814</b>	<b>91,860</b>	<b>178,347</b>	<b>236,400</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	60,837	51,850	73,620	79,703
710200 Food Services - Benefits	6,303	5,165	6,601	14,799
710300 Food Services - Purchased Services	2,258	1,086	2,330	4,917
710400 Food Services - Supplies / Materials	47,452	41,540	80,298	87,178
710500 Food Services - Capital Objects	0	223	1,170	1,871
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
<b>Total Expenditures</b>	<b>116,850</b>	<b>99,864</b>	<b>164,019</b>	<b>188,468</b>

<b>Balance Sheet</b>				
111000 Cash	12,153	3,666	24,153	64,747
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	100	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	1,070	0	9,825	51
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	3,079	3,766	0	2,436
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
<b>Unreserved Funds / Operating Balance</b>	<b>8,004</b>	<b>0</b>	<b>14,328</b>	<b>62,260</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	12,983	11,096	18,224	20,941

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.62	0.00	0.79	2.97

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

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

# Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **TETON COUNTY**  
 DISTRICT / CHARTER NUMBER: **401.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	85,956	0	40,815	6,690
416200 Meal Sales - Non-reimbursable	0	0	0	1,111
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	119,544	174,963	300	4,183
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	462,583	542,567	699,487	967,176
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	17,280	16,067	19,204
<b>Total Revenues</b>	<b>668,083</b>	<b>734,810</b>	<b>756,669</b>	<b>998,364</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	241,175	255,094	239,811	287,228
710200 Food Services - Benefits	59,878	82,284	74,161	91,495
710300 Food Services - Purchased Services	10,756	11,663	19,168	28,765
710400 Food Services - Supplies / Materials	369,889	369,199	350,541	422,224
710500 Food Services - Capital Objects	4,790	14,928	29,755	127
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
<b>Total Expenditures</b>	<b>686,488</b>	<b>733,168</b>	<b>713,436</b>	<b>829,839</b>

<b>Balance Sheet</b>				
111000 Cash	138,813	106,634	244,642	364,353
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	3,474	45,097	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	779	3,526	54,463	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	35,691	39,533	39,042	42,823
218000 Payroll Withholding	12,318	13,531	12,763	14,631
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
<b>Unreserved Funds / Operating Balance</b>	<b>93,499</b>	<b>95,141</b>	<b>138,374</b>	<b>306,899</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	76,276	81,463	79,271	92,204

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.23	1.17	1.75	3.33

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

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

# Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **THOMAS JEFFERSON CHARTER**  
 DISTRICT / CHARTER NUMBER: **559.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	5	3	1	0
416100 Meal Sales - Reimbursable	47,965	35,473	53,246	0
416200 Meal Sales - Non-reimbursable	1,934	964	1,067	1,429
416900 Other Food Sales	6,318	6,668	5,797	6,055
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	84,234	68,365	87,084	235,167
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	7,501	27,580	0	0
<b>Total Revenues</b>	<b>147,957</b>	<b>139,053</b>	<b>147,195</b>	<b>242,651</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	46,852	51,122	44,449	52,481
710200 Food Services - Benefits	12,782	13,659	14,292	14,623
710300 Food Services - Purchased Services	1,709	1,285	1,623	2,620
710400 Food Services - Supplies / Materials	86,614	72,987	77,564	108,152
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
<b>Total Expenditures</b>	<b>147,957</b>	<b>139,053</b>	<b>137,928</b>	<b>177,876</b>

<b>Balance Sheet</b>				
111000 Cash	0	345	0	64,656
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	11,684	5,523
115000 Inventories	5,251	5,266	5,251	7,988
116000 Other Current Assets	85	25	25	116
123000 Equipment	0	0	0	0
211000 Interfund Payable	1,715	0	4,600	0
213000 Accounts Payable	3,621	5,636	3,093	4,241
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>9,267</b>	<b>74,042</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	16,440	15,450	15,325	19,764

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.60	3.75

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

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

# Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **TREASURE VALLEY CLASSICAL**  
 DISTRICT / CHARTER NUMBER: **532.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	146	0
416200 Meal Sales - Non-reimbursable	0	58,711	5,122	181
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	74,753	200,155	306,946
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	11,735	0	0
<b>Total Revenues</b>	<b>0</b>	<b>145,199</b>	<b>205,423</b>	<b>307,127</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	0	0	0	0
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	0	138,786	179,493	277,852
710400 Food Services - Supplies / Materials	0	6,413	15,385	22,592
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
<b>Total Expenditures</b>	<b>0</b>	<b>145,199</b>	<b>194,878</b>	<b>300,444</b>

<b>Balance Sheet</b>				
111000 Cash	0	0	10,545	7,622
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	4,560	24,622
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	4,560	15,016
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>10,545</b>	<b>17,228</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	0	16,133	21,653	33,383

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	N/A	0.00	0.49	0.52

\* 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: **TROY**  
 DISTRICT / CHARTER NUMBER: **287.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	42,164	40,450	2,998	0
416200 Meal Sales - Non-reimbursable	5,802	3,603	2,080	2,500
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	3,233	1,486	165	220
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	49,296	63,056	146,110	215,509
440000 Commodities and Other Federal Grants	0	0	0	7,088
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	43,126	51,390	26,504	0
<b>Total Revenues</b>	<b>143,621</b>	<b>159,985</b>	<b>177,857</b>	<b>225,317</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	51,445	63,435	63,097	62,918
710200 Food Services - Benefits	16,967	28,658	30,772	30,081
710300 Food Services - Purchased Services	17,374	4,730	3,774	6,780
710400 Food Services - Supplies / Materials	55,306	63,162	80,214	93,712
710500 Food Services - Capital Objects	2,529	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
<b>Total Expenditures</b>	<b>143,621</b>	<b>159,985</b>	<b>177,857</b>	<b>193,491</b>

<b>Balance Sheet</b>				
111000 Cash	12,927	14,213	15,158	48,724
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	128	43
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	203	0	581	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	6,924	6,890	6,629	16,941
218000 Payroll Withholding	5,800	7,323	8,076	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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,826</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	15,958	17,776	19,762	21,499

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

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

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

# Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **TWIN FALLS**  
 DISTRICT / CHARTER NUMBER: **411.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	53	25	12	44
416100 Meal Sales - Reimbursable	650,086	531,240	8,600	23,009
416200 Meal Sales - Non-reimbursable	30,590	22,350	6,220	6,481
416900 Other Food Sales	20,542	16,091	2,255	20,474
419000 Other Local Revenue	0	14,077	78,000	8,021
439000 Other State Revenue	1,007	0	2,040	4,372
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	3,588,941	3,266,137	3,245,108	5,334,331
440000 Commodities and Other Federal Grants	0	33,853	0	293,135
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	115,521	0
<b>Total Revenues</b>	<b>4,291,219</b>	<b>3,883,773</b>	<b>3,457,756</b>	<b>5,689,867</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	1,348,511	1,347,014	1,263,057	1,187,095
710200 Food Services - Benefits	440,330	444,667	411,263	399,425
710300 Food Services - Purchased Services	101,420	108,181	76,853	99,874
710400 Food Services - Supplies / Materials	2,364,809	2,137,187	1,565,174	2,188,061
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	9,504	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	115,521
<b>Total Expenditures</b>	<b>4,264,574</b>	<b>4,037,049</b>	<b>3,316,347</b>	<b>3,989,976</b>

<b>Balance Sheet</b>				
111000 Cash	117,464	-147,487	274,716	1,850,390
112000 Investments	739	753	756	758
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	128,422	285,006	0	0
115000 Inventories	82,708	70,746	85,056	192,484
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	40,845	56,756	29,853	47,848
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	150,725	163,287	152,322	142,374
218000 Payroll Withholding	64,069	68,557	69,027	64,973
221000 Deferred Revenue	0	0	0	0
200000 Other Current/Non-Current Liabilities	61,827	61,827	109,326	88,546
310000 Reserved for Inventories/Other	0	0	0	0
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>11,867</b>	<b>-141,409</b>	<b>0</b>	<b>1,699,891</b>
(320100 plus 320200)				

**Average Monthly Expenditures \***  
 (Total expenditures above divided by 9\* operating months)      473,842      448,561      368,483      443,331

**Months of Operating Funds Available**  
 (Unreserved Funds / Operating Bal. above divided by the  
 Average Monthly Exp.)      0.03      -0.32      0.00      3.83

\* 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: **VALLEY**  
 DISTRICT / CHARTER NUMBER: **262.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	1,771	1,566	384	163
416100 Meal Sales - Reimbursable	47,173	37,243	7,408	163
416200 Meal Sales - Non-reimbursable	8,959	6,034	6,943	8,068
416900 Other Food Sales	411	602	312	904
419000 Other Local Revenue	2,896	1,430	1,213	394
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	238,184	231,482	267,905	357,503
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
<b>Total Revenues</b>	<b>299,394</b>	<b>278,357</b>	<b>284,165</b>	<b>367,195</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	74,289	76,754	96,640	88,644
710200 Food Services - Benefits	31,661	33,138	35,243	34,463
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	198,517	182,296	141,611	175,910
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
<b>Total Expenditures</b>	<b>304,467</b>	<b>292,188</b>	<b>273,494</b>	<b>299,017</b>

<b>Balance Sheet</b>				
111000 Cash	71,882	56,574	67,339	128,843
112000 Investments	76,830	78,397	78,781	78,944
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	9,389	0	9,452	0
217000 Salaries / Benefits Payable	5,401	14,880	5,906	8,847
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>133,922</b>	<b>120,091</b>	<b>130,762</b>	<b>198,940</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	33,830	32,465	30,388	33,224

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.96	3.70	4.30	5.99

\* 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: **VALLIVUE**  
 DISTRICT / CHARTER NUMBER: **139.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	81	146
416100 Meal Sales - Reimbursable	842,161	767,837	57,949	29,697
416200 Meal Sales - Non-reimbursable	31,687	23,592	20,177	11,352
416900 Other Food Sales	148,554	118,751	92,358	34,967
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	3,027,037	3,059,615	3,554,417	6,125,335
440000 Commodities and Other Federal Grants	303,525	296,030	350,745	551,365
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>4,352,964</b>	<b>4,265,825</b>	<b>4,075,727</b>	<b>6,752,862</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	1,555,570	1,519,596	1,332,283	1,496,463
710200 Food Services - Benefits	667,316	662,967	599,445	641,518
710300 Food Services - Purchased Services	51,156	52,125	54,815	40,994
710400 Food Services - Supplies / Materials	1,883,627	1,834,240	1,393,259	1,818,296
710500 Food Services - Capital Objects	28,734	26,075	6,804	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
<b>Total Expenditures</b>	<b>4,186,403</b>	<b>4,095,003</b>	<b>3,386,606</b>	<b>3,999,709</b>

<b>Balance Sheet</b>				
111000 Cash	3,076	0	0	469,263
112000 Investments	1,045,395	1,302,814	1,654,484	3,509,693
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	53,796	0	121,065	0
115000 Inventories	116,264	82,427	237,728	841,132
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	312,692	309,020	255,799	302,895
218000 Payroll Withholding	46,799	46,359	38,495	45,057
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>859,040</b>	<b>1,029,862</b>	<b>1,718,983</b>	<b>4,472,136</b>

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	465,156	455,000	376,290	444,412

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.85	2.26	4.57	10.06

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	48,089	37,232	3,152	-1,100
416200 Meal Sales - Non-reimbursable	504	346	536	722
416900 Other Food Sales	6,448	4,159	4,457	8,745
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	55,710	115,661	154,050	209,373
440000 Commodities and Other Federal Grants	13,171	10,929	7,548	14,443
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>123,922</b>	<b>168,327</b>	<b>169,743</b>	<b>232,183</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	40,000	46,000	44,000	50,967
710200 Food Services - Benefits	5,235	12,998	13,937	24,412
710300 Food Services - Purchased Services	8,725	9,068	8,731	16,622
710400 Food Services - Supplies / Materials	61,051	94,345	59,819	84,204
710500 Food Services - Capital Objects	4,321	9,149	8,618	13,373
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
<b>Total Expenditures</b>	<b>119,332</b>	<b>171,560</b>	<b>135,105</b>	<b>189,578</b>

<b>Balance Sheet</b>				
111000 Cash	36,772	35,132	63,159	114,685
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	616	0	6,680	704
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	1,552
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	3,789	4,766	4,835	5,591
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	637
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
<b>Unreserved Funds / Operating Balance</b>	<b>33,599</b>	<b>30,366</b>	<b>65,004</b>	<b>107,609</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	13,259	19,062	15,012	21,064

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.53	1.59	4.33	5.11

\* 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: **VISIONS CHARTER**  
 DISTRICT / CHARTER NUMBER: **463.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	54,295	56,100	19,726	426
416200 Meal Sales - Non-reimbursable	0	0	0	58
416900 Other Food Sales	-230	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	157,145	103,553	64,108	442,840
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	2,673	0
<b>Total Revenues</b>	<b>211,210</b>	<b>159,653</b>	<b>86,507</b>	<b>443,324</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	40,034	47,805	26,072	37,265
710200 Food Services - Benefits	20,766	20,022	8,829	20,324
710300 Food Services - Purchased Services	3,548	1,885	2,096	2,244
710400 Food Services - Supplies / Materials	154,108	122,091	51,910	246,549
710500 Food Services - Capital Objects	141	409	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
<b>Total Expenditures</b>	<b>218,597</b>	<b>192,212</b>	<b>88,907</b>	<b>306,382</b>

<b>Balance Sheet</b>				
111000 Cash	39,895	5,108	0	141,896
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	21,416	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	18,791	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	4,936	2,708	2,625	4,954
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
<b>Unreserved Funds / Operating Balance</b>	<b>34,959</b>	<b>2,400</b>	<b>0</b>	<b>136,942</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	24,289	21,357	9,879	34,042

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.44	0.11	0.00	4.02

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

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

# Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WALLACE**  
 DISTRICT / CHARTER NUMBER: **393.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	28,045	22,701	7,710	3,131
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	136,447	185,459	198,579	282,707
440000 Commodities and Other Federal Grants	22,327	16,715	22,389	18,110
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	34,758	29,912	1,050	0
<b>Total Revenues</b>	<b>221,577</b>	<b>254,787</b>	<b>229,728</b>	<b>303,948</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	64,021	63,673	62,028	64,402
710200 Food Services - Benefits	42,380	43,735	35,484	36,468
710300 Food Services - Purchased Services	157	133	0	-1,121
710400 Food Services - Supplies / Materials	117,602	144,663	132,216	143,837
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
<b>Total Expenditures</b>	<b>224,160</b>	<b>252,204</b>	<b>229,728</b>	<b>243,586</b>

<b>Balance Sheet</b>				
111000 Cash	68,587	76,724	81,812	142,718
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	14,074	8,586	907	2,725
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	875	0	0	0
213000 Accounts Payable	0	0	0	1,148
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	14,369	15,310	12,719	13,933
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
<b>Unreserved Funds / Operating Balance</b>	<b>67,417</b>	<b>70,000</b>	<b>70,000</b>	<b>130,362</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	24,907	28,023	25,525	27,065

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.71	2.50	2.74	4.82

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

Consult the IFARMS 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	183	206	92	140
416100 Meal Sales - Reimbursable	111,188	85,172	12,011	5,347
416200 Meal Sales - Non-reimbursable	10,957	6,692	1,925	1,041
416900 Other Food Sales	13,108	12,772	2,847	8,402
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	517,403	476,384	496,699	798,807
440000 Commodities and Other Federal Grants	71,810	45,854	37,564	29,501
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>724,649</b>	<b>627,080</b>	<b>551,138</b>	<b>843,238</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	205,430	205,163	164,248	216,673
710200 Food Services - Benefits	115,552	118,052	90,365	105,456
710300 Food Services - Purchased Services	10,101	7,433	6,132	8,633
710400 Food Services - Supplies / Materials	342,363	278,269	189,957	259,841
710500 Food Services - Capital Objects	24,303	180	0	1,692
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
<b>Total Expenditures</b>	<b>697,749</b>	<b>609,097</b>	<b>450,702</b>	<b>592,295</b>

<b>Balance Sheet</b>				
111000 Cash	143,224	158,830	239,561	496,594
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	40,736	45,347	57,084	48,629
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	5	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	52,446	54,675	46,712	44,347
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
<b>Unreserved Funds / Operating Balance</b>	<b>131,514</b>	<b>149,497</b>	<b>249,933</b>	<b>500,876</b>
(320100 plus 320200)				

**Average Monthly Expenditures \***  
 (Total expenditures above divided by 9\* operating months)      77,528      67,677      50,078      65,811

**Months of Operating Funds Available**  
 (Unreserved Funds / Operating Bal. above divided by the  
 Average Monthly Exp.)      1.70      2.21      4.99      7.61

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

Consult the IFARMS 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**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	36	32	24	26
416100 Meal Sales - Reimbursable	42,922	0	0	0
416200 Meal Sales - Non-reimbursable	0	37,265	10,629	1,168
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	351,820	337,807	403,045	509,149
440000 Commodities and Other Federal Grants	30,684	62,061	27,954	34,408
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>425,462</b>	<b>437,165</b>	<b>441,652</b>	<b>544,751</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	118,094	111,937	92,490	144,513
710200 Food Services - Benefits	25,623	34,019	23,521	36,410
710300 Food Services - Purchased Services	4,625	1,458	1,032	4,772
710400 Food Services - Supplies / Materials	261,592	309,037	323,499	308,601
710500 Food Services - Capital Objects	0	949	0	18,852
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
<b>Total Expenditures</b>	<b>409,934</b>	<b>457,400</b>	<b>440,542</b>	<b>513,148</b>

<b>Balance Sheet</b>				
111000 Cash	21,191	9,805	5,997	5,777
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	6,322	6,322	20,519	6,321
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	127,615	132,609	140,708	43,673
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	27,519	28,699	29,346
217000 Salaries / Benefits Payable	23,639	0	0	0
218000 Payroll Withholding	9	-16	-16	-27
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
<b>Unreserved Funds / Operating Balance</b>	<b>-123,750</b>	<b>-143,985</b>	<b>-142,875</b>	<b>-60,894</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	45,548	50,822	48,949	57,016

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-2.72	-2.83	-2.92	-1.07

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	57,578	51,959	14,376	16,163
416100 Meal Sales - Reimbursable	4,746,531	3,225,157	231,774	-12,397
416200 Meal Sales - Non-reimbursable	66,158	49,675	14,459	35,595
416900 Other Food Sales	14,362	28,736	37,412	9,336
419000 Other Local Revenue	0	0	0	35,785
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	5,743,390	7,107,398	12,111,077	17,014,094
440000 Commodities and Other Federal Grants	0	0	142,805	24,000
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>10,628,019</b>	<b>10,462,925</b>	<b>12,551,903</b>	<b>17,122,576</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	3,573,514	3,673,283	3,291,079	4,678,754
710200 Food Services - Benefits	1,346,056	1,389,439	1,347,854	1,635,914
710300 Food Services - Purchased Services	432,373	322,560	302,357	440,770
710400 Food Services - Supplies / Materials	5,070,524	4,807,176	4,583,518	6,376,529
710500 Food Services - Capital Objects	23,016	73,438	171,298	367,337
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	158,606	159,024
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	138,948	179,268	171,775	234,306
<b>Total Expenditures</b>	<b>10,584,431</b>	<b>10,445,164</b>	<b>10,026,487</b>	<b>13,892,634</b>

<b>Balance Sheet</b>				
111000 Cash	43,246	922,886	379,192	5,155,500
112000 Investments	3,335,848	2,452,992	6,093,519	6,175,751
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	128,347	783,876	2,470,015	2,224,373
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	1,155,962	927,904	3,288,046	2,545,241
213000 Accounts Payable	90,291	269,527	470,632	2,428,283
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	325,040	407,288	333,907	425,233
218000 Payroll Withholding	375,581	417,581	387,343	464,127
221000 Deferred Revenue	0	559,127	359,055	359,055
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
<b>Unreserved Funds / Operating Balance</b> (320100 plus 320200)	<b>1,560,567</b>	<b>1,578,327</b>	<b>4,103,743</b>	<b>7,333,685</b>

**Average Monthly Expenditures \***  
 (Total expenditures above divided by 9\* operating months)      1,176,048    1,160,574    1,114,054    1,543,626

**Months of Operating Funds Available**  
 (Unreserved Funds / Operating Bal. above divided by the  
 Average Monthly Exp.)      1.33      1.36      3.68      4.75

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

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

# Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WEST BONNER COUNTY**  
 DISTRICT / CHARTER NUMBER: **083.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	40,102	29,487	7,978	349
416200 Meal Sales - Non-reimbursable	4,048	1,531	386	214
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	5,381	7,933	22,904	5,140
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	354,498	377,358	505,831	797,257
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	118,968	96,918	6,197	0
<b>Total Revenues</b>	<b>522,997</b>	<b>513,227</b>	<b>543,296</b>	<b>802,960</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	198,582	206,131	186,172	203,613
710200 Food Services - Benefits	77,785	70,158	61,929	79,888
710300 Food Services - Purchased Services	10,836	4,502	17,469	11,490
710400 Food Services - Supplies / Materials	235,794	223,571	277,726	339,222
710500 Food Services - Capital Objects	0	8,865	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
<b>Total Expenditures</b>	<b>522,997</b>	<b>513,227</b>	<b>543,296</b>	<b>634,213</b>

<b>Balance Sheet</b>				
111000 Cash	0	0	0	0
112000 Investments	16,117	0	16,864	154,455
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	7,741	28,728	2,909	37,017
115000 Inventories	19,344	27,014	24,558	28,481
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	13,355	0	0
213000 Accounts Payable	513	544	2,136	6,178
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	36,317	35,471	35,823	38,656
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
<b>Unreserved Funds / Operating Balance</b>	<b>6,372</b>	<b>6,372</b>	<b>6,372</b>	<b>175,119</b>
(320100 plus 320200)				

**Average Monthly Expenditures \***  
 (Total expenditures above divided by 9\* operating months)      58,111      57,025      60,366      70,468

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

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

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

# Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WEST JEFFERSON**  
 DISTRICT / CHARTER NUMBER: **253.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	30,590	21,628	3,720	124
416200 Meal Sales - Non-reimbursable	0	0	0	1
416900 Other Food Sales	2,223	3,417	1,827	1,265
419000 Other Local Revenue	2,968	2,356	1,436	1,179
439000 Other State Revenue	0	0	0	203
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	230,747	263,026	389,467	453,696
440000 Commodities and Other Federal Grants	5,100	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	6,524	6,729	6,494	7,000
<b>Total Revenues</b>	<b>278,152</b>	<b>297,156</b>	<b>402,944</b>	<b>463,468</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	88,986	90,180	85,174	94,613
710200 Food Services - Benefits	45,524	44,700	40,698	41,502
710300 Food Services - Purchased Services	5,206	3,030	3,865	6,760
710400 Food Services - Supplies / Materials	120,293	135,915	168,423	195,583
710500 Food Services - Capital Objects	5,853	8,388	4,362	14,172
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
<b>Total Expenditures</b>	<b>265,862</b>	<b>282,213</b>	<b>302,522</b>	<b>352,630</b>

<b>Balance Sheet</b>				
111000 Cash	43,148	57,513	149,718	259,506
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	6,262	0
114000 Other Receivables	0	0	0	11,368
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	19,373	18,795	16,840	20,896
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
<b>Unreserved Funds / Operating Balance</b>	<b>23,775</b>	<b>38,718</b>	<b>139,140</b>	<b>249,978</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	29,540	31,357	33,614	39,181

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.80	1.23	4.14	6.38

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

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	339	363	245	209
416100 Meal Sales - Reimbursable	91,027	61,266	7,644	2,160
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	-434	0	-597
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	228,116	190,980	350,826	515,490
440000 Commodities and Other Federal Grants	0	0	13,562	15,478
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>319,482</b>	<b>252,175</b>	<b>372,277</b>	<b>532,740</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	110,787	100,492	110,757	113,963
710200 Food Services - Benefits	18,195	14,309	15,641	15,915
710300 Food Services - Purchased Services	11,499	8,395	11,627	9,922
710400 Food Services - Supplies / Materials	164,552	137,007	136,655	219,716
710500 Food Services - Capital Objects	3,257	9,674	2,016	46,353
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
<b>Total Expenditures</b>	<b>308,290</b>	<b>269,877</b>	<b>276,696</b>	<b>405,869</b>

<b>Balance Sheet</b>				
111000 Cash	205,961	184,775	291,038	417,908
112000 Investments	0	0	0	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	29,445	18,006
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	10,558	7,074	17,756	17,755
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	29,445	18,006
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
<b>Unreserved Funds / Operating Balance</b>	<b>195,403</b>	<b>177,701</b>	<b>273,282</b>	<b>400,153</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	34,254	29,986	30,744	45,097

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.70	5.93	8.89	8.87

\* 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: **WHITE PINE CHARTER**  
 DISTRICT / CHARTER NUMBER: **464.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	46,671	48,485	3,319	1,029
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	76,800	71,368	220,480	344,865
440000 Commodities and Other Federal Grants	15,240	9,107	11,114	14,119
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	3,324	31,375	4,200	7,325
<b>Total Revenues</b>	<b>142,035</b>	<b>160,335</b>	<b>239,113</b>	<b>367,338</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	43,840	56,432	54,486	95,745
710200 Food Services - Benefits	5,838	19,457	17,657	33,297
710300 Food Services - Purchased Services	2,327	5,663	8,030	6,822
710400 Food Services - Supplies / Materials	56,013	78,009	105,310	145,681
710500 Food Services - Capital Objects	8,023	3,853	4,040	3,109
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
<b>Total Expenditures</b>	<b>116,041</b>	<b>163,414</b>	<b>189,523</b>	<b>284,654</b>

<b>Balance Sheet</b>				
111000 Cash	33,973	6,978	60,438	148,058
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	25,949	0	0	0
213000 Accounts Payable	4,945	0	786	1,221
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	6,978	10,062	14,563
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
<b>Unreserved Funds / Operating Balance</b>	<b>3,079</b>	<b>0</b>	<b>49,590</b>	<b>132,274</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	12,893	18,157	21,058	31,628

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.24	0.00	2.35	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: **WHITEPINE JOINT**  
 DISTRICT / CHARTER NUMBER: **288.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	26,080	24,158	2,962	486
416200 Meal Sales - Non-reimbursable	6,762	4,690	4,775	6,706
416900 Other Food Sales	0	0	0	0
419000 Other Local Revenue	0	0	20	204
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	89,761	89,136	120,368	162,139
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	19,310	39,896	34,351	13,503
<b>Total Revenues</b>	<b>141,913</b>	<b>157,880</b>	<b>162,476</b>	<b>183,038</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	48,323	55,171	54,769	69,546
710200 Food Services - Benefits	25,579	27,725	37,574	34,715
710300 Food Services - Purchased Services	375	450	844	708
710400 Food Services - Supplies / Materials	65,956	72,744	66,429	77,933
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	1,680	1,790	2,860	0
<b>Total Expenditures</b>	<b>141,913</b>	<b>157,880</b>	<b>162,476</b>	<b>182,902</b>

<b>Balance Sheet</b>				
111000 Cash	5,930	6,181	0	0
112000 Investments	0	10	10	0
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	0	0	0	135
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	2	-6,191	-4,882
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	5,930	6,189	6,201	4,867
218000 Payroll Withholding	0	0	0	14
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
<b>Unreserved Funds / Operating Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136</b>
(320100 plus 320200)				

**Average Monthly Expenditures \***  
 (Total expenditures above divided by 9\* operating months)      15,768      17,542      18,053      20,322

**Months of Operating Funds Available**  
 (Unreserved Funds / Operating Bal. above divided by the  
 Average Monthly Exp.)      0.00      0.00      0.00      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: **WILDER**  
 DISTRICT / CHARTER NUMBER: **133.0**

	FY2019	FY2020	FY2021	FY2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	4,615	3,749	819	389
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	974	768	398	686
416900 Other Food Sales	340	0	0	0
419000 Other Local Revenue	0	0	0	0
439000 Other State Revenue	0	0	0	337
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	317,367	291,321	268,625	385,585
440000 Commodities and Other Federal Grants	58,739	42,457	22,064	34,209
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>382,035</b>	<b>338,295</b>	<b>291,906</b>	<b>421,206</b>

<b>Expenditures</b>				
710100 Food Services - Salaries	86,344	97,374	83,230	78,779
710200 Food Services - Benefits	40,021	56,837	58,555	47,398
710300 Food Services - Purchased Services	662	21,780	75,062	79,240
710400 Food Services - Supplies / Materials	158,557	141,515	133,371	158,550
710500 Food Services - Capital Objects	7,468	31,857	9,750	2,325
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	34,901	41,037	43,658	45,910
<b>Total Expenditures</b>	<b>327,953</b>	<b>390,400</b>	<b>403,626</b>	<b>412,202</b>

<b>Balance Sheet</b>				
111000 Cash	85,524	52,586	0	0
112000 Investments	195,180	199,159	126,896	200,549
113000 Taxes Receivable	0	0	0	0
114000 Other Receivables	19,606	9,574	0	0
115000 Inventories	11,003	12,612	20,733	17,371
116000 Other Current Assets	0	0	0	0
123000 Equipment	0	0	0	0
211000 Interfund Payable	0	0	0	63,657
213000 Accounts Payable	10	11,160	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	18,029	21,602	18,180	15,810
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
<b>Unreserved Funds / Operating Balance</b>	<b>293,274</b>	<b>241,169</b>	<b>129,449</b>	<b>138,453</b>
(320100 plus 320200)				

<b>Average Monthly Expenditures *</b>				
(Total expenditures above divided by 9* operating months)	36,439	43,378	44,847	45,800

<b>Months of Operating Funds Available</b>				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	8.05	5.56	2.89	3.02

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

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

## Child Nutrition Financial Report

### STATEWIDE

	FY2019	FY 2020	FY 2021	FY 2022
<b>Revenues</b>				
411100 Taxes - General M&O	0	0	0	0
415000 Earnings on Investments	209,029	172,456	32,625	56,023
416100 Meal Sales - Reimbursable	23,715,056	18,701,066	1,903,057	758,154
416200 Meal Sales - Non-reimbursable	2,082,658	1,842,732	668,529	908,502
416900 Other Food Sales	873,950	707,663	453,091	387,279
419000 Other Local Revenue	778,018	1,013,323	289,699	285,926
439000 Other State Revenue	22,572	221,649	128,292	28,409
443000 Cash-in-lieu of Commodities	154,384	110,539	104,417	322,995
445500 Federal Reimbursement	74,466,867	76,822,395	99,888,506	152,090,877
440000 Commodities and Other Federal Grants	5,742,966	6,301,307	10,256,558	8,077,845
453000 Sale / Compensation from Sale of Fixed Assets	1,319	2,000	5,763	529
460000 Transfers In	2,814,936	3,431,081	2,743,134	1,619,613
<b>Total Revenues</b>	<b>110,861,755</b>	<b>109,326,211</b>	<b>116,473,671</b>	<b>164,536,152</b>

### Expenditures

710100 Food Services - Salaries	35,862,556	35,627,015	33,874,997	39,774,989
710200 Food Services - Benefits	15,311,263	15,758,819	14,812,847	16,080,087
710300 Food Services - Purchased Services	5,450,395	4,851,846	4,374,413	6,614,703
710400 Food Services - Supplies / Materials	53,569,431	51,414,981	47,027,154	63,490,645
710500 Food Services - Capital Objects	1,561,842	1,358,014	1,141,422	2,482,750
710600 Food Services - Debt Retirement	1,580	1,382	587	1,281
710700 Food Service - Insurance / Judgments	19,634	9,953	11,030	12,695
500000 Instruction	0	0	0	0
651000 Business Operation Program	0	0	0	350
661000 Buildings - Care Program	9,504	0	0	0
664000 Maintenance	10,734	0	0	13,147
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 Assets Program	170,426	132,056	199,758	173,992
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
920800 Transfers Out	730,988	656,909	592,310	1,850,338
<b>Total Expenditures</b>	<b>112,698,353</b>	<b>109,810,975</b>	<b>102,034,518</b>	<b>130,494,977</b>

### Balance Sheet

111000 Cash	13,691,747	11,576,865	20,647,941	49,695,172
112000 Investments	10,584,377	9,897,495	15,035,871	20,651,066
113000 Taxes Receivable	0	0	6,262	0
114000 Other Receivables	2,178,001	4,737,865	7,466,808	7,769,508
115000 Inventories	2,253,572	3,358,748	2,852,107	3,719,085
116000 Other Current Assets	4,799	26,123	25	116
123000 Equipment	169,076	0	0	0
211000 Interfund Payable	2,571,727	1,524,713	3,962,220	2,880,099
213000 Accounts Payable	758,154	1,250,293	1,375,596	3,411,705
214000 Contracts Payable	70,136	139,595	162,699	190,638
217000 Salaries / Benefits Payable	5,025,225	4,960,530	4,501,790	4,907,974
218000 Payroll Withholding	950,574	1,432,685	1,278,658	1,518,907
221000 Deferred Revenue	0	899,796	755,366	969,258
200000 Other Current/Non-Current Liabilities	32,256	46,182	374,616	333,033
310000 Reserved for Inventories/Other	781,644	752,527	941,959	1,771,700
350000 Retained Earnings	0	0	0	0
<b>Unreserved Funds / Operating Balance</b>	<b>18,121,648</b>	<b>18,359,163</b>	<b>32,656,110</b>	<b>65,851,633</b>
(320100 plus 320200)				

### Average Monthly Expenditures \*

(Total expenditures above divided by 9* operating months)	12,522,039	12,201,219	11,337,169	14,499,442
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### Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.45	1.50	2.88	4.54
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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.