

| District # | District Name |
|-------------------|-------------------------------|
| 001 | Boise Independent |
| 001.1 | ANSER Charter School |
| 002 | Meridian Joint |
| 002.1 | Meridian Charter High School |
| 002.3 | Meridian Medical Arts Charter |
| 003 | Kuna Joint |
| 011 | Meadows Valley |
| 013 | Council |
| 021 | Marsh Valley Joint |
| 025 | Pocatello |
| 025.1 | Pocatello Community Charter |
| 033 | Bear Lake County |
| 041 | St. Maries |
| 044 | Plummer/Worley Jt. |
| 052 | Snake River |
| 055 | Blackfoot |
| 058 | Aberdeen |
| 059 | Firth |
| 060 | Shelley Joint |
| 061 | Blaine County |
| 071 | Garden Valley |
| 072 | Basin Elementary |
| 073 | Horseshoe Bend |
| 083 | West Bonner County |
| 084 | Lake Pend Oreille |
| 091 | Idaho Falls |
| 092 | Swan Valley Elem. |
| 093 | Bonneville Joint |
| 101 | Boundary County |
| 111 | Butte County |
| 121 | Camas County |
| 131 | Nampa |
| 131.1 | Idaho Arts Charter |
| 132 | Caldwell |
| 133 | Wilder |
| 134 | Middleton |
| 135 | Notus |
| 136 | Melba Joint |
| 137 | Parma |
| 139 | Vallivue |
| 139.1 | Thomas Jefferson Charter |
| 148 | Grace Joint |
| 149 | North Gem |
| 150 | Soda Springs Joint |
| 151 | Cassia County Joint |
| 161 | Clark County |
| 171 | Orofino Joint |
| 181 | Challis Joint |
| 182 | Mackay Joint |

| | |
|-------|---------------------------------|
| 191 | Prairie Elementary |
| 192 | Glenns Ferry Joint |
| 193 | Mountain Home |
| 201 | Preston Jt. |
| 201.1 | SEI Tec Charter |
| 202 | West Side Joint |
| 215 | Fremont County |
| 221 | Emmett Joint |
| 221.1 | Payette River Technical Academy |
| 231 | Gooding Joint |
| 232 | Wendell |
| 233 | Hagerman Joint |
| 234 | Bliss Joint |
| 242 | Cottonwood Joint |
| 243 | Salmon River Jt |
| 244 | Mountain View |
| 251 | Jefferson Joint |
| 252 | Ririe Joint |
| 253 | West Jefferson |
| 261 | Jerome Joint |
| 262 | Valley |
| 271 | Coeur d'Alene |
| 272 | Lakeland |
| 273 | Post Falls |
| 274 | Kootenai |
| 281 | Moscow |
| 281.1 | Moscow Charter School |
| 282 | Genesee Joint |
| 283 | Kendrick Joint |
| 285 | Potlatch |
| 287 | Troy |
| 288 | Whitepine Jt. |
| 291 | Salmon |
| 292 | South Lemhi |
| 302 | Nezperce Joint |
| 304 | Kamiah Joint |
| 305 | Highland Joint |
| 312 | Shoshone Joint |
| 314 | Dietrich |
| 316 | Richfield |
| 321 | Madison |
| 322 | Sugar-Salem Joint |
| 331 | Minidoka County Jt. |
| 331.1 | ARTEC Charter |
| 340 | Lewiston Ind. |
| 341 | Lapwai |
| 342 | Culdesac Joint |
| 351 | Oneida County |
| 363 | Marsing Joint |
| 364 | Pleasant Valley Elem. |
| 365 | Bruneau-Grand View Jt. |

| | |
|-----|------------------------------------|
| 370 | Homedale Joint |
| 371 | Payette Joint |
| 372 | New Plymouth |
| 373 | Fruitland |
| 381 | American Falls Joint |
| 382 | Rockland |
| 383 | Arbon Elementary |
| 391 | Kellogg Joint |
| 392 | Mullan |
| 393 | Wallace |
| 394 | Avery |
| 401 | Teton County |
| 411 | Twin Falls |
| 412 | Buhl Joint |
| 413 | Filer |
| 414 | Kimberly |
| 415 | Hansen |
| 416 | Three Creek Elem. |
| 417 | Castleford Joint |
| 418 | Murtaugh Joint |
| 421 | McCall-Donnelly |
| 422 | Cascade |
| 431 | Weiser |
| 432 | Cambridge Joint |
| 433 | Midvale |
| 451 | Victory Charter |
| 452 | Idaho Virtual Academy |
| 453 | Richard McKenna Charter |
| 454 | Rolling Hills Charter |
| 455 | Compass Charter |
| 456 | Falcon Ridge Charter |
| 457 | Inspire Virtual Charter |
| 458 | Liberty Charter |
| 460 | Academy at Roosevelt Center |
| 461 | Taylor's Crossing Charter |
| 462 | Xavier Charter |
| 463 | Vision Charter |
| 464 | White Pine Charter |
| 465 | North Valley Academy Charter |
| 466 | iSucceed Virtual Charter |
| 468 | Idaho Science & Technology Charter |
| 469 | ICON Charter |
| 470 | Kootenai Bridge Academy |
| 472 | Palouse Prairie Charter |
| 473 | The Village Charter School |
| 474 | Monticello Montessori |
| 475 | Sage International School |
| 476 | Another Choice Virtual Charter |
| 477 | Blackfoot Charter |
| 478 | Legacy Charter |
| 479 | Heritage Academy Charter |

480 North Idaho STEM Charter
481 Heritage Community Charter
482 American Heritage Charter
483 Chief Tahgee Charter
485 Bingham Academy Charter
486 Upper Carmen Charter
487 Forrest M. Bird Charter
488 Syringa Mountain Charter
489 ID College & Career Readiness Charter
490 ID Distance Education Academy Charter
491 Coeur d'Alene Charter Academy
493 North Star Charter
555 COSSA
Statewide

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 7,958 | 7,442 | 5,540 | 5,064 | 3,490 | 4,903 |
| 416100 Meal Sales - Reimbursable | 2,995,160 | 2,597,076 | 2,544,285 | 2,290,195 | 2,228,694 | 2,047,432 |
| 416200 Meal Sales - Non-reimbursable | 0 | 89,315 | 84,000 | 73,068 | 43,799 | 36,971 |
| 416900 Other Food Sales | 0 | 43,280 | 34,945 | 30,605 | 44,598 | 38,112 |
| 419000 Other Local Revenue | 0 | 5,496 | 1,450 | 90 | 0 | 11,237 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 619,722 | 560,759 | 577,601 | 0 | 0 |
| 445500 Federal Reimbursement | 5,273,465 | 5,762,087 | 6,101,578 | 6,258,817 | 6,423,681 | 6,894,841 |
| 440000 Commodities and Other Federal Grants | 571,394 | 116,658 | 168,721 | 184,627 | 789,433 | 886,184 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 8,847,977 | 9,241,076 | 9,501,278 | 9,420,067 | 9,533,695 | 9,919,680 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 3,632,918 | 3,615,820 | 3,522,150 | 3,496,646 | 3,541,663 | 3,626,212 |
| 710200 Food Services - Benefits | 1,353,194 | 1,263,810 | 1,303,259 | 1,235,788 | 1,347,367 | 1,418,805 |
| 710300 Food Services - Purchased Services | 348,727 | 310,790 | 275,292 | 332,957 | 350,913 | 366,682 |
| 710400 Food Services - Supplies / Materials | 3,533,503 | 3,514,830 | 3,892,496 | 4,571,440 | 4,277,335 | 4,197,038 |
| 710500 Food Services - Capital Objects | 372,918 | 431,389 | 94,536 | 28,754 | 11,830 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 127,932 | 116,959 | 113,944 | 85,534 | 86,997 | 72,206 |
| Total Expenditures | 9,369,192 | 9,253,598 | 9,201,677 | 9,751,119 | 9,616,105 | 9,680,943 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 477,873 | 555,745 | 0 | 0 | 0 | 0 |
| 112000 Investments | 3,135,058 | 3,143,856 | 3,823,924 | 2,711,753 | 2,546,482 | 3,655,064 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 5,207 | 1,390 | 526 | 760,830 | 878,301 | 9,074 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 6,151 | 12,158 | 0 |
| 213000 Accounts Payable | 78,490 | 156,919 | 17,932 | 11,481 | 22,017 | 17,943 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 626,425 | 643,370 | 606,215 | 585,700 | 603,767 | 618,900 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 1,716 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 2,913,223 | 2,900,702 | 3,200,303 | 2,869,251 | 2,786,841 | 3,025,579 |

| | | | | | | |
|--|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | 780,766 | 771,133 | 766,806 | 812,593 | 801,342 | 806,745 |
|--|---------|---------|---------|---------|---------|---------|

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 3.73 | 3.76 | 4.17 | 3.53 | 3.48 | 3.75 |
|---|------|------|------|------|------|------|

Consult the IFARMS 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: **001.1**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 27,999 | 30,976 | 26,521 | 21,376 | 44,715 | 46,670 |
| 416200 Meal Sales - Non-reimbursable | 371 | 90 | 0 | 0 | 1,132 | 4,739 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 2,425 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 13,203 | 13,833 | 12,375 | 12,659 | 27,462 | 19,965 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 3,692 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 2,719 | 4,403 | 7,318 | 2,210 | 0 |
| Total Revenues | 41,573 | 47,618 | 43,299 | 41,353 | 77,944 | 75,066 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 1,654 | 2,671 | 2,477 | 2,831 | 18,667 | 23,864 |
| 710200 Food Services - Benefits | 126 | 204 | 189 | 5 | 0 | 6,634 |
| 710300 Food Services - Purchased Services | 39,998 | 44,658 | 40,564 | 38,150 | 12,746 | 350 |
| 710400 Food Services - Supplies / Materials | 0 | 84 | 69 | 162 | 44,596 | 38,665 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 667 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 91 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 1,844 | 0 |
| Total Expenditures | 41,778 | 47,617 | 43,299 | 41,148 | 77,944 | 70,180 |

| | | | | | | |
|---|-------------|-------------|-------------|----------|----------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 0 | 0 | 0 | 4,970 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 1,634 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 205 | 205 | 909 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 930 | 0 | 0 | 84 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | -205 | -205 | -205 | 0 | 0 | 4,886 |

| | | | | | | |
|--|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | 3,482 | 3,968 | 3,608 | 3,429 | 6,495 | 5,848 |
|--|-------|-------|-------|-------|-------|-------|

| | | | | | | |
|---|-------|-------|-------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | -0.06 | -0.05 | -0.06 | 0.00 | 0.00 | 0.84 |
|---|-------|-------|-------|------|------|------|

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MERIDIAN JOINT**
 DISTRICT / CHARTER NUMBER: **002.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 97 | 434 | 5,270 | 2,327 | 2,166 | 4,831 |
| 416100 Meal Sales - Reimbursable | 3,994,624 | 4,148,784 | 3,915,186 | 3,771,847 | 3,710,282 | 3,710,148 |
| 416200 Meal Sales - Non-reimbursable | 197,940 | 173,945 | 144,915 | 141,429 | 117,181 | 101,260 |
| 416900 Other Food Sales | 9,173 | 13,675 | 57,527 | 28,128 | 11,388 | 33,072 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 4,604,801 | 5,185,632 | 5,452,182 | 5,815,965 | 5,878,227 | 5,602,961 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 8,806,635 | 9,522,470 | 9,575,080 | 9,759,696 | 9,719,244 | 9,452,272 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 2,955,957 | 2,683,943 | 2,527,209 | 2,709,639 | 2,751,319 | 2,975,050 |
| 710200 Food Services - Benefits | 1,507,490 | 1,220,331 | 1,144,412 | 1,276,346 | 1,235,140 | 1,384,622 |
| 710300 Food Services - Purchased Services | 217,070 | 216,077 | 286,953 | 327,622 | 389,070 | 419,892 |
| 710400 Food Services - Supplies / Materials | 4,813,423 | 4,773,490 | 4,386,883 | 4,691,206 | 4,577,267 | 4,257,565 |
| 710500 Food Services - Capital Objects | 23,339 | 10,328 | 50,982 | 8,509 | 62,185 | 80,622 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 381 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 1,254 | 0 | 0 | 0 | 0 | 29,357 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 138,114 | 94,265 | 121,681 | 147,212 | 171,035 | 141,279 |
| Total Expenditures | 9,657,028 | 8,998,434 | 8,518,120 | 9,160,534 | 9,186,016 | 9,288,387 |

| | | | | | | |
|--|-----------------|-----------------|----------------|------------------|------------------|------------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 0 | 0 | 29,732 | 84,432 |
| 112000 Investments | 0 | 0 | 1,192,435 | 1,734,678 | 1,575,547 | 3,128,573 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 1,111,587 | 186,497 | 96,523 | 663,136 | 755,725 | 147,449 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 37,305 | 33,524 | 35,777 | 35,255 | 36,441 | 563 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 1,325,002 | 35,724 | 0 | 574,458 | 0 | 740,878 |
| 213000 Accounts Payable | 51,433 | 45,375 | 44,817 | 32,447 | 45,024 | 16,019 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 275,734 | 245,483 | 238,969 | 248,267 | 248,404 | 266,109 |
| 218000 Payroll Withholding | 403,469 | 276,161 | 366,717 | 304,503 | 297,395 | 367,504 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | -906,746 | -382,722 | 674,232 | 1,273,394 | 1,806,622 | 1,970,507 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 804,752 | 749,870 | 709,843 | 763,378 | 765,501 | 774,032 |

| | | | | | | |
|---|-------|-------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | -1.13 | -0.51 | 0.95 | 1.67 | 2.36 | 2.55 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MERIDIAN CHARTER HIGH SCHOOL**
 DISTRICT / CHARTER NUMBER: **002.1**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MERIDIAN MEDICAL ARTS CHARTER**
 DISTRICT / CHARTER NUMBER: **002.3**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 108 | 370 | 713 | 631 | 313 | 434 |
| 416100 Meal Sales - Reimbursable | 601,434 | 580,889 | 601,312 | 473,566 | 526,247 | 526,577 |
| 416200 Meal Sales - Non-reimbursable | 23,994 | 22,158 | 21,718 | 17,257 | 15,498 | 12,585 |
| 416900 Other Food Sales | 14,235 | 3,234 | 2,798 | 1,760 | 1,648 | 1,363 |
| 419000 Other Local Revenue | 14,566 | 14,555 | 10,009 | 11,225 | 8,833 | 11,358 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 1,019,519 | 1,246,148 | 1,341,218 | 1,319,704 | 1,237,309 | 1,612,342 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 1,673,856 | 1,867,354 | 1,977,768 | 1,824,143 | 1,789,848 | 2,164,659 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 540,284 | 521,906 | 531,020 | 571,841 | 587,659 | 619,707 |
| 710200 Food Services - Benefits | 194,238 | 163,697 | 171,985 | 200,208 | 231,417 | 275,004 |
| 710300 Food Services - Purchased Services | 8,896 | 9,517 | 16,566 | 12,853 | 12,379 | 27,229 |
| 710400 Food Services - Supplies / Materials | 833,793 | 931,409 | 1,072,016 | 1,048,667 | 1,155,452 | 1,199,679 |
| 710500 Food Services - Capital Objects | 32,866 | 14,427 | 16,549 | 15,548 | 12,708 | 19,159 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 51,457 |
| Total Expenditures | 1,610,077 | 1,640,956 | 1,808,136 | 1,849,117 | 1,999,615 | 2,192,235 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 186,325 | 52,577 | 291,705 | 281,232 | 0 | 149,073 |
| 112000 Investments | 32,828 | 313,193 | 313,900 | 314,524 | 349,320 | 270,245 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 61 | 61 | 0 | 0 | 0 |
| 115000 Inventories | 162,554 | 234,412 | 172,579 | 164,741 | 209,365 | 154,129 |
| 116000 Other Current Assets | 0 | 0 | 108 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 414 | 92 | 2,410 | 400 | 600 | 3,351 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 50,489 | 44,583 | 48,736 | 53,869 | 57,185 | 133,178 |
| 218000 Payroll Withholding | 27,597 | 25,964 | 27,972 | 31,967 | 36,406 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 162,554 | 0 | 0 | 0 | 0 | 154,129 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 140,653 | 529,604 | 699,235 | 674,261 | 464,494 | 282,789 |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 134,173 | 136,746 | 150,678 | 154,093 | 166,635 | 182,686 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.05 | 3.87 | 4.64 | 4.38 | 2.79 | 1.55 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 16,411 | 12,388 | 13,530 | 10,212 | 10,225 | 8,883 |
| 416200 Meal Sales - Non-reimbursable | 3,318 | 3,948 | 4,151 | 3,102 | 2,890 | 2,091 |
| 416900 Other Food Sales | 1,908 | 1,788 | 442 | 795 | 1,184 | 765 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 59,961 | 64,277 | 47,490 | 56,822 | 53,450 | 64,208 |
| 440000 Commodities and Other Federal Grants | 5,107 | 5,477 | 5,764 | 0 | 3,129 | 2,960 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 7,432 |
| Total Revenues | 86,705 | 87,878 | 71,377 | 70,931 | 70,878 | 86,339 |

| | | | | | | |
|---|----------------|----------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 30,213 | 32,528 | 28,324 | 33,959 | 26,701 | 24,675 |
| 710200 Food Services - Benefits | 5,622 | 8,872 | 7,901 | 9,118 | 8,973 | 0 |
| 710300 Food Services - Purchased Services | 3,657 | 7,084 | 2,821 | 1,276 | 848 | 841 |
| 710400 Food Services - Supplies / Materials | 47,878 | 55,965 | 44,235 | 34,797 | 40,152 | 38,940 |
| 710500 Food Services - Capital Objects | 12,768 | 727 | 266 | 30 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 238 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 392 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 100,138 | 105,176 | 83,547 | 79,180 | 76,674 | 65,086 |

| | | | | | | |
|--|---------------|--------------|---------------|----------------|----------------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 35,311 | 12,239 | 0 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 1,613 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 541 | 8,886 | 16,942 | 0 |
| 213000 Accounts Payable | 7,504 | 823 | 473 | 474 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 4,691 | 6,120 | 5,924 | 5,924 | 5,924 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 23,116 | 5,296 | -6,938 | -15,284 | -21,253 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 8,345 | 8,765 | 6,962 | 6,598 | 6,390 | 5,424 |

| | | | | | | |
|---|------|------|-------|-------|-------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 2.77 | 0.60 | -1.00 | -2.32 | -3.33 | 0.00 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 20,586 | 15,764 | 17,876 | 16,344 | 15,155 | 19,472 |
| 416200 Meal Sales - Non-reimbursable | 3,872 | 4,709 | 6,735 | 4,104 | 3,358 | 3,611 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 245 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 107,934 | 84,888 | 89,628 | 76,780 | 57,156 | 64,981 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 4,003 | 4,371 | 5,137 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 132,392 | 105,361 | 114,239 | 101,231 | 80,040 | 93,446 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 28,565 | 35,789 | 33,743 | 41,695 | 26,616 | 24,539 |
| 710200 Food Services - Benefits | 12,654 | 9,636 | 9,119 | 7,969 | 5,151 | 2,194 |
| 710300 Food Services - Purchased Services | 6,202 | 1,480 | 10,279 | 1,959 | 1,283 | 1,676 |
| 710400 Food Services - Supplies / Materials | 51,304 | 52,488 | 66,344 | 57,996 | 48,455 | 51,917 |
| 710500 Food Services - Capital Objects | 13,214 | 6,025 | 1,089 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 111,939 | 105,418 | 120,574 | 109,619 | 81,505 | 80,326 |

| | | | | | | |
|---|---------------|---------------|---------------|--------------|--------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 12,305 | 10,452 | 6,721 | 0 | 1,914 | 12,007 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 2,093 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 4,914 | 8,269 | 6,730 | 11,434 | 8,419 | 6,379 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 2,815 | 4,306 | 0 |
| 213000 Accounts Payable | 1,928 | 1,394 | 2,459 | 1,714 | 1,001 | 2,172 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 4,301 | 3,887 | 1,955 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 17,384 | 17,327 | 10,992 | 2,604 | 1,139 | 14,259 |

| | | | | | | |
|--|-------|-------|--------|-------|-------|-------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | | | | | | |
| | 9,328 | 8,785 | 10,048 | 9,135 | 6,792 | 6,694 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | | | | | | |
| | 1.86 | 1.97 | 1.09 | 0.29 | 0.17 | 2.13 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 125,198 | 129,138 | 125,302 | 124,748 | 127,354 | 132,769 |
| 416200 Meal Sales - Non-reimbursable | 8,851 | 8,596 | 8,610 | 6,687 | 4,798 | 6,957 |
| 416900 Other Food Sales | 23,887 | 21,917 | 21,036 | 23,467 | 24,966 | 12,695 |
| 419000 Other Local Revenue | 1,843 | 1,998 | 709 | 252 | 527 | 226 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 401,183 | 356,347 | 467,793 | 392,586 | 404,845 | 404,800 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 14,775 | 13,447 | 15,000 | 15,077 | 15,000 | 15,000 |
| Total Revenues | 575,737 | 531,443 | 638,450 | 562,817 | 577,490 | 572,447 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 195,269 | 179,422 | 189,878 | 191,183 | 183,906 | 185,278 |
| 710200 Food Services - Benefits | 65,460 | 60,973 | 68,196 | 63,313 | 64,396 | 61,788 |
| 710300 Food Services - Purchased Services | 17,233 | 16,622 | 15,932 | 15,888 | 14,703 | 15,262 |
| 710400 Food Services - Supplies / Materials | 305,456 | 274,592 | 321,555 | 325,222 | 366,266 | 291,829 |
| 710500 Food Services - Capital Objects | 20,092 | 1,279 | 7,749 | 2,671 | 213 | 269 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 603,510 | 532,888 | 603,310 | 598,277 | 629,484 | 554,426 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|--------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 77,355 | 73,413 | 89,283 | 46,421 | 0 | 20,188 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 22,427 | 26,642 | 55,807 | 26,031 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 7,103 | 5,665 | 7,927 | 6,606 | 7,556 | 6,676 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 9,804 | 8,745 | 9,640 | 7,774 | 9,914 | 14,833 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 31,648 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 60,448 | 59,003 | 94,143 | 58,683 | 6,689 | 24,710 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 50,293 | 44,407 | 50,276 | 49,856 | 52,457 | 46,202 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.20 | 1.33 | 1.87 | 1.18 | 0.13 | 0.53 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 3,580 | 3,285 | 2,898 | 2,700 | 1,703 | 1,833 |
| 416100 Meal Sales - Reimbursable | 1,003,131 | 967,190 | 913,838 | 815,656 | 775,495 | 824,935 |
| 416200 Meal Sales - Non-reimbursable | 448,314 | 349,290 | 340,986 | 334,510 | 368,868 | 229,537 |
| 416900 Other Food Sales | 12,019 | 16,432 | 13,438 | 22,582 | 12,069 | 8,068 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 17,241 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 3,077,918 | 3,120,593 | 3,220,267 | 3,191,889 | 3,339,634 | 3,380,019 |
| 440000 Commodities and Other Federal Grants | 250,327 | 219,442 | 229,465 | 257,163 | 261,311 | 247,965 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 102,934 | 103,581 | 99,432 | 103,194 | 116,199 | 115,573 |
| Total Revenues | 4,898,223 | 4,779,813 | 4,820,324 | 4,727,694 | 4,892,520 | 4,807,930 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 1,423,465 | 1,362,064 | 1,345,260 | 1,392,636 | 1,543,976 | 1,528,943 |
| 710200 Food Services - Benefits | 505,178 | 481,871 | 480,175 | 556,079 | 599,009 | 616,778 |
| 710300 Food Services - Purchased Services | 29,226 | 55,372 | 24,580 | 52,468 | 46,960 | 46,354 |
| 710400 Food Services - Supplies / Materials | 2,492,705 | 2,372,989 | 2,556,107 | 2,647,397 | 2,912,343 | 2,634,362 |
| 710500 Food Services - Capital Objects | 123,631 | 115,227 | 302,673 | 164,690 | 245,907 | 115,388 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 4,574,205 | 4,387,523 | 4,708,795 | 4,813,270 | 5,348,195 | 4,941,825 |

| | | | | | | |
|---|----------------|------------------|------------------|------------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 670,633 | 1,020,610 | 1,174,250 | 1,148,996 | 699,903 | 464,238 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 210,243 | 189,424 | 176,237 | 160,224 | 168,118 | 179,812 |
| 115000 Inventories | 195,005 | 280,671 | 251,307 | 239,686 | 208,199 | 285,617 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 192,258 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 17,737 | 26,698 | 36,995 | 46,181 | 38,756 | 50,324 |
| 214000 Contracts Payable | 57,716 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 68,067 | 72,201 | 71,812 | 63,300 | 53,574 |
| 218000 Payroll Withholding | 42,829 | 46,051 | 31,181 | 55,071 | 53,997 | 52,139 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 477,875 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 957,599 | 1,349,889 | 1,461,417 | 1,375,842 | 920,167 | 488,013 |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 381,184 | 365,627 | 392,400 | 401,106 | 445,683 | 411,819 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 2.51 | 3.69 | 3.72 | 3.43 | 2.06 | 1.19 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **POCATELLO COMMUNITY CHARTER**
 DISTRICT / CHARTER NUMBER: **025.1**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 35,045 | 34,934 | 33,912 | 32,463 | 28,678 | 24,814 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 5,916 |
| Total Revenues | 35,045 | 34,934 | 33,912 | 32,463 | 28,678 | 30,730 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 3,415 | 3,714 | 4,561 | 4,223 | 5,417 | 4,112 |
| 710200 Food Services - Benefits | 261 | 284 | 349 | 323 | 414 | 315 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 255 |
| 710400 Food Services - Supplies / Materials | 27,428 | 27,719 | 29,803 | 33,193 | 33,351 | 23,537 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 1,010 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 31,104 | 31,717 | 34,713 | 38,749 | 39,182 | 28,219 |

| | | | | | | |
|---|---------------|---------------|---------------|--------------|---------------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 11,863 | 15,080 | 14,279 | 7,993 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 2,511 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 11,863 | 15,080 | 14,279 | 7,993 | -2,511 | 0 |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 2,592 | 2,643 | 2,893 | 3,229 | 3,265 | 2,352 |

| | | | | | | |
|---|------|------|------|------|-------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 4.58 | 5.71 | 4.94 | 2.48 | -0.77 | 0.00 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 81,423 | 76,464 | 77,517 | 77,800 | 79,014 | 77,145 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 8,647 | 7,978 | 10,276 | 10,163 | 12,108 | 7,950 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 307,442 | 272,884 | 299,567 | 307,773 | 334,855 | 266,796 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 24,412 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 397,512 | 357,326 | 387,360 | 395,736 | 425,977 | 376,303 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 103,458 | 102,010 | 104,581 | 103,353 | 104,882 | 106,033 |
| 710200 Food Services - Benefits | 44,229 | 46,500 | 45,021 | 45,827 | 46,451 | 47,389 |
| 710300 Food Services - Purchased Services | 1,769 | 2,322 | 2,400 | 2,595 | 1,794 | 1,688 |
| 710400 Food Services - Supplies / Materials | 234,005 | 213,008 | 233,525 | 232,882 | 250,489 | 261,643 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 5,217 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 383,461 | 363,840 | 385,527 | 384,657 | 408,833 | 416,753 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 41,871 | 50,745 | 47,105 | 63,599 | 48,622 | 37,926 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | -130 | 0 | -1,383 | 131 | 0 | 0 |
| 114000 Other Receivables | 12,106 | 129 | 4,840 | 5,092 | 37,617 | 8,117 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 33,526 | 35,250 | 34,830 | 36,733 | 37,696 | 37,700 |
| 218000 Payroll Withholding | 0 | 1,817 | 0 | 0 | 4,680 | 4,930 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 92 | 5,370 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 20,321 | 13,807 | 15,640 | 26,719 | 43,863 | 3,413 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 31,955 | 30,320 | 32,127 | 32,055 | 34,069 | 34,729 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.64 | 0.46 | 0.49 | 0.83 | 1.29 | 0.10 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 2 | 2 | 2 | 2 | 1 | 1 |
| 416100 Meal Sales - Reimbursable | 77,482 | 77,679 | 76,230 | 72,073 | 65,774 | 69,529 |
| 416200 Meal Sales - Non-reimbursable | 12,465 | 7,877 | 8,198 | 6,829 | 5,349 | 5,518 |
| 416900 Other Food Sales | 691 | -188 | 104 | 280 | 0 | 4 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 540 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 348,095 | 337,356 | 341,621 | 308,305 | 288,385 | 315,463 |
| 440000 Commodities and Other Federal Grants | 41,102 | 24,758 | 31,231 | 30,874 | 35,455 | 39,323 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 10,661 | 10,437 | 10,586 | 10,643 | 9,890 | 10,272 |
| Total Revenues | 490,498 | 457,921 | 467,972 | 429,546 | 404,854 | 440,110 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 143,930 | 140,756 | 143,837 | 145,059 | 135,789 | 140,231 |
| 710200 Food Services - Benefits | 73,623 | 70,542 | 77,250 | 79,898 | 86,082 | 85,209 |
| 710300 Food Services - Purchased Services | 4,695 | 5,862 | 8,204 | 6,430 | 5,599 | 8,384 |
| 710400 Food Services - Supplies / Materials | 227,288 | 201,752 | 238,538 | 220,172 | 209,825 | 210,775 |
| 710500 Food Services - Capital Objects | 0 | 0 | 2,600 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 449,536 | 418,912 | 470,429 | 451,559 | 437,295 | 444,599 |

| | | | | | | |
|--|-----------------|----------------|----------------|----------------|-----------------|-----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 56,649 | 106,588 | 55,122 | 43,660 | 0 | 10,342 |
| 112000 Investments | 792 | 794 | 796 | 797 | 798 | 799 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 21,320 | 7,430 | 10,374 | 5,303 | 43,798 | 3,570 |
| 115000 Inventories | 24,513 | 30,069 | 25,474 | 21,344 | 19,697 | 19,708 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 161,448 | 161,595 | 112,540 | 112,866 | 137,937 | 114,009 |
| 213000 Accounts Payable | 354 | 2,102 | 46 | 552 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 17,495 | 17,487 | 17,714 | 17,947 | 30,677 | 17,307 |
| 218000 Payroll Withholding | 10,395 | 11,106 | 11,333 | 11,619 | 0 | 11,913 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 24,513 | 30,069 | 25,474 | 21,343 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | -110,931 | -77,478 | -75,341 | -93,223 | -104,321 | -108,810 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 37,461 | 34,909 | 39,202 | 37,630 | 36,441 | 37,050 |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | -2.96 | -2.22 | -1.92 | -2.48 | -2.86 | -2.94 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 22,639 | 21,325 | 17,833 | 14,056 | 16,643 | 3,176 |
| 416200 Meal Sales - Non-reimbursable | 7,555 | 8,165 | 4,931 | 3,620 | 3,869 | 5,664 |
| 416900 Other Food Sales | 782 | 2,124 | 832 | 1,343 | 1,783 | 1,300 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 158,190 | 178,016 | 162,081 | 172,112 | 176,573 | 160,316 |
| 440000 Commodities and Other Federal Grants | 25,917 | 15,209 | 14,438 | 16,421 | 0 | 18,395 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 86,000 | 43,500 | 109,500 | 122,500 | 112,800 | 123,341 |
| Total Revenues | 301,083 | 268,339 | 309,615 | 330,052 | 311,668 | 312,192 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 96,477 | 88,675 | 102,259 | 110,332 | 103,820 | 98,068 |
| 710200 Food Services - Benefits | 52,116 | 50,131 | 60,002 | 62,770 | 63,021 | 54,509 |
| 710300 Food Services - Purchased Services | 4,373 | 649 | 914 | 4,520 | 1,571 | 2,893 |
| 710400 Food Services - Supplies / Materials | 130,840 | 140,345 | 146,404 | 148,442 | 145,988 | 145,383 |
| 710500 Food Services - Capital Objects | 965 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 6,694 | 0 | 0 | 0 | 0 | 5,001 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 291,465 | 279,800 | 309,579 | 326,064 | 314,400 | 305,854 |

| | | | | | | |
|---|---------------|------------|------------|--------------|--------------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 25,382 | 24,792 | 27,075 | 30,368 | 22,988 | 30,476 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 8,598 | 100 | 2,194 | 2,194 | 6,511 | 1,849 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 21,807 | 24,180 | 28,521 | 27,826 | 27,495 | 23,983 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 12,173 | 712 | 748 | 4,736 | 2,004 | 8,342 |

| | | | | | | |
|--|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | | | | | | |
| | 24,289 | 23,317 | 25,798 | 27,172 | 26,200 | 25,488 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | | | | | | |
| | 0.50 | 0.03 | 0.03 | 0.17 | 0.08 | 0.33 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 160,167 | 130,691 | 129,251 | 114,864 | 111,507 | 109,232 |
| 416200 Meal Sales - Non-reimbursable | 5,848 | 6,627 | 6,714 | 6,332 | 6,662 | 7,261 |
| 416900 Other Food Sales | 3,441 | 2,135 | 1,633 | 1,516 | 1,691 | 751 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 324,839 | 265,284 | 283,699 | 262,863 | 268,815 | 272,953 |
| 440000 Commodities and Other Federal Grants | 47,239 | 45,930 | 40,392 | 43,116 | 40,632 | 43,555 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 541,534 | 450,667 | 461,689 | 428,691 | 429,307 | 433,752 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 201,682 | 160,983 | 164,812 | 161,572 | 159,697 | 164,511 |
| 710200 Food Services - Benefits | 50,382 | 42,894 | 50,443 | 51,834 | 52,811 | 51,367 |
| 710300 Food Services - Purchased Services | 2,022 | 2,296 | 1,914 | 2,004 | 1,564 | 1,924 |
| 710400 Food Services - Supplies / Materials | 270,011 | 223,186 | 224,213 | 229,644 | 223,918 | 221,518 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 524,097 | 429,359 | 441,382 | 445,054 | 437,990 | 439,320 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 64,212 | 78,260 | 100,887 | 85,103 | 81,797 | 74,119 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 295 | 0 | 0 | 0 |
| 115000 Inventories | 32,206 | 31,731 | 30,968 | 31,395 | 24,828 | 26,934 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 3 | 0 | 25 | 1,631 | 0 | 191 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 38,843 | 31,111 | 32,938 | 32,043 | 32,484 | 32,289 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 32,206 | 31,731 | 30,968 | 31,395 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 25,366 | 47,149 | 68,219 | 51,429 | 74,141 | 68,573 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 43,675 | 35,780 | 36,782 | 37,088 | 36,499 | 36,610 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.58 | 1.32 | 1.85 | 1.39 | 2.03 | 1.87 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 35 | 36 | 64 | 123 | 96 | 56 |
| 416100 Meal Sales - Reimbursable | 304,362 | 287,577 | 286,365 | 288,076 | 279,426 | 279,665 |
| 416200 Meal Sales - Non-reimbursable | 20,595 | 22,378 | 22,198 | 33,373 | 138 | -42 |
| 416900 Other Food Sales | 42,088 | 40,047 | 37,830 | 25,980 | 19,739 | 26,285 |
| 419000 Other Local Revenue | 0 | 0 | 0 | -4 | 0 | 5,566 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 1,170,190 | 1,250,602 | 1,341,497 | 1,241,177 | 1,241,197 | 1,381,962 |
| 440000 Commodities and Other Federal Grants | 144,206 | 132,240 | 118,106 | 136,817 | 148,811 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 1,872 | 0 |
| 460000 Transfers In | 40,886 | 40,704 | 40,692 | 42,383 | 39,820 | 39,496 |
| Total Revenues | 1,722,362 | 1,773,584 | 1,846,752 | 1,767,925 | 1,731,099 | 1,732,988 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 533,135 | 523,990 | 560,687 | 534,303 | 560,294 | 538,296 |
| 710200 Food Services - Benefits | 286,875 | 269,512 | 264,665 | 316,869 | 336,633 | 340,008 |
| 710300 Food Services - Purchased Services | 42,018 | 25,773 | 30,663 | 46,263 | 40,062 | 38,463 |
| 710400 Food Services - Supplies / Materials | 850,553 | 812,921 | 843,832 | 866,188 | 841,078 | 824,345 |
| 710500 Food Services - Capital Objects | 97,198 | 58,889 | 92,278 | 72,396 | 87,629 | 96,948 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 24 | 57,127 | 60,755 | 37,417 | 0 | 0 |
| Total Expenditures | 1,809,803 | 1,748,212 | 1,852,880 | 1,873,436 | 1,865,696 | 1,838,060 |

| | | | | | | |
|---|----------|----------------|----------------|---------------|----------------|-----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 198,408 | 107,953 | 233,818 | 8,756 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 183,252 | 66,340 | 189,882 | 328,738 | 67,478 |
| 115000 Inventories | 52,690 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 392 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 260,912 | 101,784 |
| 213000 Accounts Payable | 0 | 23,616 | 27,080 | 29,163 | 31,591 | 35,853 |
| 214000 Contracts Payable | 16,039 | 0 | 0 | 104,471 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 83,396 | 90,554 | 102,171 | 0 | 105,436 | 104,114 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 151,663 | 0 | 0 | 615 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 0 | 177,035 | 170,907 | 64,781 | -69,201 | -174,273 |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 150,817 | 145,684 | 154,407 | 156,120 | 155,475 | 153,172 |

| | | | | | | |
|---|------|------|------|------|-------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.00 | 1.22 | 1.11 | 0.41 | -0.45 | -1.14 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 230 | 169 | 0 | 541 | 159 | 0 |
| 416100 Meal Sales - Reimbursable | 27,260 | 22,874 | 18,292 | 17,033 | 16,653 | 21,418 |
| 416200 Meal Sales - Non-reimbursable | 5,228 | 4,190 | 4,671 | 4,034 | 4,890 | 3,377 |
| 416900 Other Food Sales | 957 | 967 | 991 | 1,686 | 2,090 | 5,273 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 287,578 | 265,602 | 257,377 | 250,175 | 299,221 | 279,306 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 6,729 | 7,104 | 7,531 | 7,061 | 7,035 | 7,289 |
| Total Revenues | 327,982 | 300,906 | 288,862 | 280,530 | 330,048 | 316,663 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 92,447 | 93,048 | 85,543 | 91,891 | 91,967 | 95,277 |
| 710200 Food Services - Benefits | 43,781 | 43,219 | 44,709 | 44,833 | 48,157 | 52,043 |
| 710300 Food Services - Purchased Services | 1,273 | 1,313 | 883 | 4,695 | 717 | 680 |
| 710400 Food Services - Supplies / Materials | 146,178 | 137,169 | 127,773 | 141,450 | 156,888 | 178,942 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 21,575 | 6,963 | 8,568 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 6,902 | 6,109 | 6,692 | 7,255 | 8,376 | -557 |
| Total Expenditures | 290,581 | 280,858 | 265,600 | 311,699 | 313,068 | 334,953 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 122,192 | 141,899 | 156,591 | 137,741 | 141,293 | 128,057 |
| 112000 Investments | 0 | 0 | 119 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 292 | 11,949 | 11,226 | 0 | 13,887 | 10,372 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 9,352 | 12,288 | 6,939 | 7,196 | 7,676 | 8,997 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 9,224 | 17,604 | 13,779 | 14,496 | 14,475 | 14,693 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 103,908 | 123,956 | 147,218 | 116,049 | 133,029 | 114,739 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 24,215 | 23,405 | 22,133 | 25,975 | 26,089 | 27,913 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 4.29 | 5.30 | 6.65 | 4.47 | 5.10 | 4.11 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 59,883 | 58,225 | 48,206 | 49,868 | 53,150 | 49,429 |
| 416200 Meal Sales - Non-reimbursable | 21,964 | 10,052 | 19,135 | 10,239 | 1,120 | 9,014 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 271,429 | 252,919 | 241,757 | 198,698 | 201,223 | 187,904 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 14,683 | 6,500 | 14,515 | 15,000 | 56,680 |
| Total Revenues | 353,276 | 335,879 | 315,598 | 273,320 | 270,493 | 303,027 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 117,307 | 101,750 | 96,997 | 98,673 | 96,799 | 97,318 |
| 710200 Food Services - Benefits | 46,491 | 41,519 | 45,581 | 43,568 | 48,468 | 49,468 |
| 710300 Food Services - Purchased Services | 289 | 1,305 | 417 | 1,148 | 987 | 1,292 |
| 710400 Food Services - Supplies / Materials | 171,050 | 159,981 | 158,321 | 152,517 | 162,091 | 144,353 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 335,137 | 304,555 | 301,316 | 295,906 | 308,345 | 292,431 |

| | | | | | | |
|---|--------------|---------------|---------------|---------------|---------------|------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 12,210 | 38,176 | 63,284 | 39,646 | 2,887 | 12,941 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 9,180 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 10,149 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 6,474 | 3,801 | 4,988 | 3,935 | 5,608 | 4,895 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 9,877 | 8,161 | 7,651 | 7,652 | 0 | 7,243 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 7,072 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 5,039 | 36,363 | 50,645 | 28,059 | -9,793 | 803 |

| | | | | | | |
|--|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | | | | | | |
| | 27,928 | 25,380 | 25,110 | 24,659 | 25,695 | 24,369 |

| | | | | | | |
|---|------|------|------|------|-------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | | | | | | |
| | 0.18 | 1.43 | 2.02 | 1.14 | -0.38 | 0.03 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 175 | 156 | 79 | 64 | 41 | 0 |
| 416100 Meal Sales - Reimbursable | 190,276 | 173,320 | 179,515 | 163,799 | 158,411 | 166,210 |
| 416200 Meal Sales - Non-reimbursable | 17,490 | 13,384 | 11,948 | 12,175 | 10,236 | 9,971 |
| 416900 Other Food Sales | 6,349 | 9,215 | 6,417 | 8,376 | 8,856 | 5,725 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 492,153 | 460,493 | 535,054 | 457,964 | 535,098 | 561,070 |
| 440000 Commodities and Other Federal Grants | 0 | 48,696 | 0 | 57,928 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 19,215 | 20,132 | 21,729 | 21,163 | 20,727 | 20,883 |
| Total Revenues | 725,658 | 725,396 | 754,742 | 721,469 | 733,369 | 763,859 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 257,347 | 276,222 | 304,167 | 298,089 | 290,608 | 292,054 |
| 710200 Food Services - Benefits | 94,016 | 109,476 | 113,226 | 114,678 | 125,776 | 139,686 |
| 710300 Food Services - Purchased Services | 7,776 | 11,964 | 9,491 | 11,560 | 11,115 | 12,475 |
| 710400 Food Services - Supplies / Materials | 328,813 | 314,056 | 314,470 | 299,820 | 329,640 | 319,308 |
| 710500 Food Services - Capital Objects | 23,354 | 36,144 | 0 | 0 | 0 | 7,225 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 711,306 | 747,862 | 741,354 | 724,147 | 757,139 | 770,748 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 225,854 | 209,729 | 0 | 227,051 | 202,185 | 195,667 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 17,273 | 18,840 | 246,924 | 16,320 | 20,054 | 20,985 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 178 | 0 | 974 | 1,032 | 1,269 | 84 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 40,700 | 48,785 | 52,777 | 51,844 | 54,626 | 57,113 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 202,249 | 179,784 | 193,173 | 190,495 | 166,344 | 159,455 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 59,276 | 62,322 | 61,780 | 60,346 | 63,095 | 64,229 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 3.41 | 2.88 | 3.13 | 3.16 | 2.64 | 2.48 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 297,803 | 257,165 | 289,310 | 216,037 | 228,582 | 222,820 |
| 416200 Meal Sales - Non-reimbursable | 116,965 | 194,991 | 73,283 | 112,701 | 83,916 | 84,572 |
| 416900 Other Food Sales | 124,647 | 0 | 105,985 | 110,130 | 122,957 | 140,738 |
| 419000 Other Local Revenue | 174 | 0 | 1,710 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 18,624 | 18,700 | 17,308 | 18,449 | 0 |
| 445500 Federal Reimbursement | 552,620 | 613,326 | 655,383 | 652,597 | 639,878 | 615,141 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 18,617 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 145,719 | 189,311 | 180,519 | 238,756 | 262,047 | 245,755 |
| Total Revenues | 1,237,928 | 1,273,417 | 1,324,890 | 1,347,529 | 1,355,829 | 1,327,643 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 115,154 | 111,846 | 108,788 | 112,618 | 112,880 | 113,735 |
| 710200 Food Services - Benefits | 53,188 | 54,274 | 60,929 | 60,633 | 64,955 | 66,991 |
| 710300 Food Services - Purchased Services | 1,068,440 | 1,087,191 | 1,137,194 | 1,156,157 | 1,155,589 | 1,137,663 |
| 710400 Food Services - Supplies / Materials | 1,146 | 20,106 | 17,979 | 20,028 | 20,260 | 18,853 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | -1,907 | 2,145 | 1,045 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 1,237,928 | 1,273,417 | 1,324,890 | 1,347,529 | 1,355,829 | 1,338,287 |

| | | | | | | |
|--|----------|----------|----------|----------|----------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 86,507 | 12,493 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 81,997 | 104,998 | 2,750 | 26,964 | 176,326 | 90,444 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 13,587 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 41,214 | 20,831 | 0 | 0 | 106,253 | 22,339 |
| 213000 Accounts Payable | 0 | 46,310 | 50,737 | 76 | 44,512 | 39,531 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 24,139 | 24,213 | 25,876 | 26,737 | 27,504 | 28,574 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 16,644 | 13,644 | 12,644 | 12,644 | 11,644 | 10,644 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | 0 | 0 | 0 | 0 | -10,644 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 103,161 | 106,118 | 110,408 | 112,294 | 112,986 | 111,524 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 32,153 | 24,900 | 0 | 0 | 0 | 2,588 |
| 416200 Meal Sales - Non-reimbursable | 7,840 | 8,144 | 16 | 31,636 | 29,905 | 25,345 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 83,707 | 86,978 | 111,374 | 91,898 | 92,194 | 98,633 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 1,708 | 0 | 2,327 | 0 | 0 |
| Total Revenues | 123,700 | 121,730 | 111,390 | 125,861 | 122,099 | 126,566 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 43,761 | 38,744 | 37,167 | 38,633 | 41,511 | 40,113 |
| 710200 Food Services - Benefits | 15,086 | 11,257 | 11,005 | 12,167 | 8,737 | 11,041 |
| 710300 Food Services - Purchased Services | 2,821 | 2,109 | 1,505 | 5,007 | 63,031 | 1,183 |
| 710400 Food Services - Supplies / Materials | 61,825 | 68,035 | 64,334 | 73,901 | 1,734 | 71,453 |
| 710500 Food Services - Capital Objects | 0 | 0 | 71 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 123,493 | 120,145 | 114,082 | 129,708 | 115,013 | 123,790 |

| | | | | | | |
|---|------------|--------------|-------------|---------------|--------------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 279 | 0 | 0 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 4,792 | 0 | 0 | 12,532 | 8,551 |
| 115000 Inventories | 0 | 0 | 6,982 | 9,296 | 9,296 | 8,482 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 345 | 900 | 4,031 | 9,221 | 4,078 |
| 213000 Accounts Payable | 72 | 2,655 | 0 | 989 | 827 | 858 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 2,041 | 2,459 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 6,982 | 9,296 | 0 | 8,482 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 207 | 1,792 | -900 | -7,061 | 9,321 | 3,615 |

| | | | | | | |
|---|--------|--------|-------|--------|-------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 10,291 | 10,012 | 9,507 | 10,809 | 9,584 | 10,316 |

| | | | | | | |
|---|------|------|-------|-------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.02 | 0.18 | -0.09 | -0.65 | 0.97 | 0.35 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 40,311 | 34,632 | 34,245 | 4,408 | 34,059 | 35,331 |
| 416200 Meal Sales - Non-reimbursable | 5,996 | 4,972 | 5,829 | 35,494 | 4,140 | 4,625 |
| 416900 Other Food Sales | 0 | 0 | 305 | 0 | 0 | 655 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 139,805 | 125,543 | 132,031 | 131,966 | 135,819 | 124,534 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 10,049 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 186,112 | 165,147 | 172,410 | 171,868 | 174,018 | 175,194 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 66,546 | 60,617 | 48,082 | 52,472 | 60,295 | 63,589 |
| 710200 Food Services - Benefits | 40,659 | 33,173 | 11,865 | 11,776 | 15,432 | 9,596 |
| 710300 Food Services - Purchased Services | 371 | 1,474 | 1,450 | 1,220 | 1,231 | 1,134 |
| 710400 Food Services - Supplies / Materials | 80,617 | 82,616 | 90,126 | 95,667 | 94,605 | 78,301 |
| 710500 Food Services - Capital Objects | 1,225 | 7,518 | 563 | 415 | 7,192 | 1,572 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 294 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 189,418 | 185,398 | 152,086 | 161,550 | 178,755 | 154,486 |

| | | | | | | |
|---|---------------|--------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 33,426 | 17,939 | 34,241 | 44,995 | 44,028 | 55,231 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 9,765 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 2,206 | 122 | 1,339 | 122 | 61 | 62 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 7,234 | 14,082 | 9,387 | 11,040 | 14,871 | 15,130 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 23,986 | 3,735 | 23,515 | 33,833 | 29,096 | 49,804 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 15,785 | 15,450 | 12,674 | 13,463 | 14,896 | 12,874 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.52 | 0.24 | 1.86 | 2.51 | 1.95 | 3.87 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 22,181 | 15,940 | 0 | 16,290 | 15,698 | 11,211 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 17,172 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 1,738 | 0 | 17,823 | 0 | 45 |
| 419000 Other Local Revenue | 99 | 0 | 0 | 0 | 0 | 225 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 118,863 | 113,221 | 113,148 | 103,459 | 90,686 | 79,650 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 141,143 | 130,899 | 130,320 | 137,572 | 106,384 | 91,131 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 47,093 | 54,331 | 48,260 | 43,791 | 44,009 | 36,914 |
| 710200 Food Services - Benefits | 12,877 | 22,219 | 15,601 | 16,409 | 9,750 | 5,085 |
| 710300 Food Services - Purchased Services | 1,976 | 1,218 | 215 | 0 | 2,523 | 2,615 |
| 710400 Food Services - Supplies / Materials | 72,231 | 75,275 | 65,549 | 77,372 | 49,891 | 42,267 |
| 710500 Food Services - Capital Objects | 7,323 | 5,386 | 695 | 0 | 0 | 405 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 141,500 | 158,429 | 130,320 | 137,572 | 106,173 | 87,286 |

| | | | | | | |
|--|---------------|----------|----------|----------|------------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 31,981 | 357 | 2,971 | 4,451 | 3,664 | 4,056 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 4,094 | 1,480 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 4,451 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 4,451 | 4,451 | 4,451 | 0 | 3,453 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 27,530 | 0 | 0 | 0 | 211 | 4,056 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|--------|--------|--------|--------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 11,792 | 13,202 | 10,860 | 11,464 | 8,848 | 7,274 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 2.33 | 0.00 | 0.00 | 0.00 | 0.02 | 0.56 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WEST BONNER COUNTY**
 DISTRICT / CHARTER NUMBER: **083.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 94,426 | 78,725 | 49,691 | 43,964 | 35,925 | 32,299 |
| 416200 Meal Sales - Non-reimbursable | 22,120 | 0 | 26,782 | 16,642 | 12,467 | 7,541 |
| 416900 Other Food Sales | 0 | 21,123 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 9,884 | 8,252 | 12,494 | 12,320 | 11,538 | 10,091 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 474,712 | 401,183 | 456,778 | 433,150 | 465,423 | 434,715 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 6,231 | 0 | 14,744 | 32,304 | 73,073 |
| Total Revenues | 601,142 | 515,514 | 545,745 | 520,820 | 557,657 | 557,719 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 206,619 | 202,745 | 180,751 | 182,932 | 185,393 | 190,100 |
| 710200 Food Services - Benefits | 76,580 | 74,196 | 75,419 | 70,540 | 79,919 | 80,666 |
| 710300 Food Services - Purchased Services | 15,946 | 16,738 | 10,949 | 16,663 | 10,443 | 18,867 |
| 710400 Food Services - Supplies / Materials | 278,084 | 240,443 | 255,538 | 273,773 | 281,902 | 253,063 |
| 710500 Food Services - Capital Objects | 14,285 | 0 | 0 | 0 | 0 | 8,651 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 591,514 | 534,122 | 522,657 | 543,908 | 557,657 | 551,347 |

| | | | | | | |
|---|---------------|----------------|--------------|----------|----------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 22,712 | 14,558 | 38,147 | 12,329 | 0 | 18,762 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 5,733 | 455 | 3,768 | 4,217 | 65,655 | 6,372 |
| 115000 Inventories | 25,822 | 20,962 | 20,807 | 24,898 | 20,845 | 19,325 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 47,956 | 0 |
| 213000 Accounts Payable | 0 | 178 | 947 | 577 | 110 | 298 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 35,659 | 35,797 | 38,687 | 40,867 | 38,434 | 37,789 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 20,962 | 20,807 | 0 | 0 | 19,325 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 18,608 | -20,962 | 2,281 | 0 | 0 | -12,953 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 49,293 | 44,510 | 43,555 | 45,326 | 46,471 | 45,946 |

| | | | | | | |
|---|------|-------|------|------|------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.38 | -0.47 | 0.05 | 0.00 | 0.00 | -0.28 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 230,281 | 198,361 | 191,792 | 179,497 | 174,814 | 172,385 |
| 416200 Meal Sales - Non-reimbursable | 34,944 | 27,235 | 23,250 | 23,638 | 23,958 | 19,887 |
| 416900 Other Food Sales | 61,221 | 58,559 | 61,743 | 50,755 | 47,065 | 25,941 |
| 419000 Other Local Revenue | 16,894 | 15,554 | 14,249 | 10,892 | 12,223 | 21,451 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 791,370 | 796,290 | 880,140 | 891,423 | 848,512 | 851,778 |
| 440000 Commodities and Other Federal Grants | 125,851 | 91,756 | 73,224 | 94,864 | 102,255 | 102,955 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 47 | 75 | 75 | 0 | 0 | 0 |
| 460000 Transfers In | 7,495 | 0 | 52,000 | 71,345 | 0 | 105,209 |
| Total Revenues | 1,268,103 | 1,187,830 | 1,296,473 | 1,322,414 | 1,208,827 | 1,299,606 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 444,546 | 466,915 | 467,125 | 476,567 | 472,027 | 461,394 |
| 710200 Food Services - Benefits | 185,753 | 205,551 | 204,344 | 205,213 | 215,424 | 203,806 |
| 710300 Food Services - Purchased Services | 15,138 | 14,819 | 12,457 | 11,347 | 9,418 | 10,093 |
| 710400 Food Services - Supplies / Materials | 582,887 | 538,988 | 591,386 | 629,148 | 571,415 | 565,884 |
| 710500 Food Services - Capital Objects | 15,148 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 1,243,472 | 1,226,273 | 1,275,312 | 1,322,275 | 1,268,284 | 1,241,177 |

| | | | | | | |
|--|---------------|----------------|-------------|----------|----------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 51,677 | 0 | 0 | 0 |
| 112000 Investments | 0 | 28,133 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 142,708 | 47,582 | 52,581 | 152,832 | 220,383 | 117,526 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 40,603 | 0 | 0 | 49,602 | 184,754 | 32,977 |
| 213000 Accounts Payable | 461 | 31 | 8,909 | 3,825 | 295 | 180 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 23,015 | 19,813 | 20,207 | 18,579 | 16,321 | 16,478 |
| 218000 Payroll Withholding | 61,486 | 76,734 | 75,281 | 80,826 | 78,470 | 68,919 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 75 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 17,143 | -21,300 | -139 | 0 | -59,457 | -1,028 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 103,623 | 102,189 | 106,276 | 110,190 | 105,690 | 103,431 |

| | | | | | | |
|---|------|-------|------|------|-------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.17 | -0.21 | 0.00 | 0.00 | -0.56 | -0.01 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 1,451 | 754 | 341 | -17 | -438 | -18 |
| 416100 Meal Sales - Reimbursable | 648,904 | 576,477 | 571,693 | 464,259 | 447,224 | 490,494 |
| 416200 Meal Sales - Non-reimbursable | 285,521 | 224,098 | 192,944 | 120,157 | 120,459 | 109,537 |
| 416900 Other Food Sales | 24,491 | 26,503 | 27,190 | 21,739 | 16,828 | 18,319 |
| 419000 Other Local Revenue | 453 | 248 | 513 | 597 | 221 | 128 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 1,988,316 | 1,975,164 | 2,121,780 | 2,021,814 | 2,050,398 | 2,287,771 |
| 440000 Commodities and Other Federal Grants | 225,856 | 263,062 | 234,333 | 290,252 | 277,359 | 228,412 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 75,556 | 77,043 | 75,591 | 78,459 | 73,370 | 78,653 |
| Total Revenues | 3,250,548 | 3,143,349 | 3,224,385 | 2,997,260 | 2,985,421 | 3,213,296 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 1,003,850 | 1,028,744 | 1,019,355 | 1,064,564 | 1,006,158 | 1,067,668 |
| 710200 Food Services - Benefits | 375,396 | 352,192 | 359,521 | 385,189 | 394,916 | 405,010 |
| 710300 Food Services - Purchased Services | 41,276 | 26,723 | 40,167 | 40,253 | 34,577 | 38,084 |
| 710400 Food Services - Supplies / Materials | 1,624,122 | 1,431,289 | 1,544,848 | 1,462,938 | 1,496,989 | 1,633,560 |
| 710500 Food Services - Capital Objects | 25,919 | 49,439 | 34,630 | 61,412 | 94,304 | 71,888 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 21,500 | 21,500 | 19,000 |
| Total Expenditures | 3,070,563 | 2,888,387 | 2,998,521 | 3,035,856 | 3,048,444 | 3,235,210 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 573,257 | 775,809 | 1,036,394 | 1,008,839 | 608,842 | 893,695 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 48 | 55,657 | 18,106 | 8 | 299,718 | 208 |
| 115000 Inventories | 82,089 | 92,047 | 84,480 | 82,681 | 120,165 | 116,789 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 659 | 166 | 6,878 | 123 | 2,698 | 5,357 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 140,689 | 154,339 | 137,230 | 135,129 | 132,770 | 133,992 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 109,340 | 92,047 | 84,480 | 82,681 | 120,165 | 116,789 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 404,706 | 676,961 | 910,392 | 873,595 | 773,092 | 754,554 |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 255,880 | 240,699 | 249,877 | 252,988 | 254,037 | 269,601 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.58 | 2.81 | 3.64 | 3.45 | 3.04 | 2.80 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 6,405 | 7,324 | 7,724 | 8,260 | 7,528 | 9,047 |
| 416200 Meal Sales - Non-reimbursable | 0 | 1,170 | 0 | 0 | 985 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 13,265 | 0 | 0 | 0 | 0 | 125 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 15,762 | 14,455 | 13,800 | 13,519 | 14,980 | 14,486 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 33,342 | 9,782 | 15,322 | 15,255 | 13,282 | 14,834 |
| Total Revenues | 68,774 | 32,731 | 36,846 | 37,034 | 36,775 | 38,492 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 14,827 | 14,917 | 14,854 | 15,383 | 15,242 | 15,348 |
| 710200 Food Services - Benefits | 7,262 | 8,635 | 8,150 | 10,785 | 10,381 | 11,264 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 10,326 | 10,242 | 12,087 | 10,866 | 11,152 | 11,880 |
| 710500 Food Services - Capital Objects | 13,298 | 693 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 45,713 | 34,487 | 35,091 | 37,034 | 36,775 | 38,492 |

| | | | | | | |
|--|----------|---------------|----------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 3,877 | 2,263 | 2,880 | 4,214 | 4,354 | 4,480 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 3,877 | 4,019 | 2,880 | 4,214 | 4,354 | 4,480 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | -1,756 | 0 | 0 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 3,809 | 2,874 | 2,924 | 3,086 | 3,065 | 3,208 |

| | | | | | | |
|---|------|-------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.00 | -0.61 | 0.00 | 0.00 | 0.00 | 0.00 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 21 | 73 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 857,942 | 722,022 | 743,202 | 741,687 | 703,995 | 775,064 |
| 416200 Meal Sales - Non-reimbursable | 482,262 | 336,003 | 52,168 | 48,356 | 43,563 | 51,331 |
| 416900 Other Food Sales | 0 | 143,479 | 313,282 | 172,202 | 166,057 | 41,409 |
| 419000 Other Local Revenue | 0 | 266 | 38,990 | 382 | -32 | 2,708 |
| 439000 Other State Revenue | 0 | 0 | 384 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 1,938,319 | 2,051,377 | 1,939,728 | 1,979,986 | 2,088,326 | 2,266,872 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 225,016 | 227,461 | 258,261 | 282,070 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 69,764 | 69,073 | 65,889 | 66,984 | 69,570 | 73,412 |
| Total Revenues | 3,348,287 | 3,322,241 | 3,378,732 | 3,237,058 | 3,329,740 | 3,492,866 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 938,453 | 906,171 | 887,928 | 902,693 | 915,864 | 1,011,081 |
| 710200 Food Services - Benefits | 457,528 | 458,786 | 438,336 | 442,067 | 503,489 | 525,719 |
| 710300 Food Services - Purchased Services | 33,808 | 48,705 | 45,696 | 50,592 | 37,693 | 44,540 |
| 710400 Food Services - Supplies / Materials | 1,620,054 | 1,620,855 | 1,807,971 | 1,575,140 | 1,717,657 | 1,891,308 |
| 710500 Food Services - Capital Objects | 6,308 | 69,306 | 9,125 | 43,576 | 64,632 | 159,835 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 27,850 | 45,963 | 38,717 | 40,446 | 58,776 | 68,598 |
| Total Expenditures | 3,084,001 | 3,149,786 | 3,227,773 | 3,054,514 | 3,298,111 | 3,701,081 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 440,817 | 627,108 | 827,960 | 990,979 | 818,926 | 887,100 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 68,718 | 50,632 | 41,053 | 29,293 | 328,073 | 48,535 |
| 115000 Inventories | 68,331 | 67,694 | 35,778 | 88,241 | 81,184 | 117,351 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 12,172 | 20,140 | 24,820 | 38,779 | 108,022 | 136,582 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 154,089 | 141,234 | 144,952 | 88,342 | 170,572 | 175,030 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 63,829 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 67,694 | 35,781 | 88,241 | 0 | 117,351 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 411,605 | 516,366 | 699,238 | 829,322 | 949,589 | 624,023 |

| | | | | | | |
|--|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | 257,000 | 262,482 | 268,981 | 254,543 | 274,843 | 308,423 |
|--|---------|---------|---------|---------|---------|---------|

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.60 | 1.97 | 2.60 | 3.26 | 3.46 | 2.02 |
|---|------|------|------|------|------|------|

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 76 | 0 | 0 | 0 | 0 | 9 |
| 416100 Meal Sales - Reimbursable | 133,020 | 121,452 | 97,582 | 101,760 | 92,112 | 67,879 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 5,180 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 18,318 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 792 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 392,939 | 342,806 | 353,717 | 374,600 | 380,152 | 443,543 |
| 440000 Commodities and Other Federal Grants | 4,375 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 167,932 | 75,557 | 37,906 | 78,066 | 84,388 | 64,566 |
| Total Revenues | 698,342 | 539,815 | 489,205 | 554,426 | 556,652 | 600,287 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 240,360 | 203,640 | 176,475 | 190,107 | 202,410 | 203,150 |
| 710200 Food Services - Benefits | 96,459 | 97,042 | 89,923 | 97,076 | 101,310 | 109,308 |
| 710300 Food Services - Purchased Services | 34,995 | 5,774 | 5,741 | 3,279 | 5,872 | 4,396 |
| 710400 Food Services - Supplies / Materials | 324,781 | 232,945 | 210,102 | 263,964 | 242,950 | 276,354 |
| 710500 Food Services - Capital Objects | 1,747 | 295 | 7,083 | 0 | 4,110 | 11,985 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 698,342 | 539,696 | 489,324 | 554,426 | 556,652 | 605,193 |

| | | | | | | |
|--|----------|------------|----------|----------|----------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 2,980 | 10,124 | 17,673 | 0 | 14,071 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 128,258 | 14,326 | 11,148 | 5,408 | 54,191 | 5,987 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 106,100 | 0 | 0 | 0 | 30,876 | 0 |
| 213000 Accounts Payable | 98 | 84 | 74 | 2,514 | 4 | 3 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 22,060 | 17,103 | 21,198 | 20,567 | 23,311 | 24,961 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | 119 | 0 | 0 | 0 | -4,906 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 58,195 | 44,975 | 40,777 | 46,202 | 46,388 | 50,433 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 30,288 | 37,619 | 36,901 | 36,656 | 36,001 | 36,576 |
| 416200 Meal Sales - Non-reimbursable | 4,924 | 3,072 | 6,735 | 6,931 | 5,367 | 5,457 |
| 416900 Other Food Sales | 2,118 | 714 | 1,131 | 2,284 | 1,999 | 3,148 |
| 419000 Other Local Revenue | 1,806 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 168,476 | 159,536 | 108,768 | 92,675 | 99,779 | 99,673 |
| 440000 Commodities and Other Federal Grants | 15,398 | 11,237 | 10,820 | 11,675 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 9,150 | 21,470 | 10,000 | 4,399 | 3,621 | 3,687 |
| Total Revenues | 232,160 | 233,648 | 174,355 | 154,620 | 146,767 | 148,541 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 67,483 | 74,639 | 64,781 | 56,350 | 42,688 | 53,524 |
| 710200 Food Services - Benefits | 24,914 | 26,823 | 18,461 | 10,290 | 12,006 | 13,249 |
| 710300 Food Services - Purchased Services | 2,468 | 6,769 | 2,544 | 2,431 | 1,413 | 1,761 |
| 710400 Food Services - Supplies / Materials | 138,766 | 119,827 | 93,846 | 93,028 | 84,484 | 84,284 |
| 710500 Food Services - Capital Objects | 0 | 5,590 | 536 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 233,631 | 233,648 | 180,168 | 162,099 | 140,591 | 152,818 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 27,473 | 10,072 | 26,794 | 8,743 | 11,087 | 17,089 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 6,774 | 21,526 | 4,206 | 12,064 | 11,647 | 3,725 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 2,245 | 571 | 1,588 | 894 | 1,588 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 8,460 | 7,485 | 11,683 | 9,663 | 4,720 | 8,665 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 23,542 | 23,542 | 17,729 | 10,250 | 16,426 | 12,149 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 19,469 | 19,471 | 15,014 | 13,508 | 11,716 | 12,735 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.21 | 1.21 | 1.18 | 0.76 | 1.40 | 0.95 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 17,983 | 13,236 | 20,902 | 19,617 | 18,170 | 20,162 |
| 416200 Meal Sales - Non-reimbursable | 1,000 | 5,181 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 564 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 340 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 46,217 | 41,360 | 35,560 | 38,130 | 47,808 | 42,750 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 10,871 | 0 |
| Total Revenues | 65,200 | 60,117 | 56,462 | 57,747 | 76,849 | 63,476 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 35,358 | 33,770 | 30,191 | 32,070 | 31,606 | 31,509 |
| 710200 Food Services - Benefits | 7,497 | 10,123 | 11,827 | 11,868 | 11,838 | 12,794 |
| 710300 Food Services - Purchased Services | 0 | 90 | 160 | 0 | 0 | 90 |
| 710400 Food Services - Supplies / Materials | 24,038 | 21,504 | 20,854 | 26,394 | 26,967 | 29,815 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 32 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 66,893 | 65,487 | 63,032 | 70,332 | 70,443 | 74,208 |

| | | | | | | |
|---|---------------|--------------|--------------|----------------|---------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 21,021 | 14,277 | 7,320 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 1,042 | 1,742 | 2,365 | 1,771 | 6,805 | 1,919 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 4,635 | 3,142 | 8,892 |
| 213000 Accounts Payable | 579 | 82 | 135 | 0 | 120 | 0 |
| 214000 Contracts Payable | 7,794 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 7,617 | 7,800 | 7,971 | 7,972 | 8,188 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 13,690 | 8,320 | 1,750 | -10,835 | -4,429 | -15,161 |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 5,574 | 5,457 | 5,253 | 5,861 | 5,870 | 6,184 |

| | | | | | | |
|---|------|------|------|-------|-------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 2.46 | 1.52 | 0.33 | -1.85 | -0.75 | -2.45 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 235 | 222 | 314 | 356 | 84 | 396 |
| 416100 Meal Sales - Reimbursable | 948,556 | 837,293 | 828,315 | 804,368 | 726,875 | 782,466 |
| 416200 Meal Sales - Non-reimbursable | 173,875 | 185,256 | 107,829 | 76,502 | 62,968 | 58,964 |
| 416900 Other Food Sales | 15,970 | 9,487 | 31,795 | 39,965 | 35,167 | 39,618 |
| 419000 Other Local Revenue | 1,885 | 3,352 | 5,003 | 4,758 | 1,625 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 4,645,733 | 5,054,942 | 5,257,002 | 5,345,379 | 5,380,821 | 5,748,325 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 121,504 | 111,155 | 108,463 | 112,562 | 110,461 | 112,228 |
| Total Revenues | 5,907,758 | 6,201,707 | 6,338,721 | 6,383,890 | 6,318,001 | 6,741,997 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 1,683,235 | 1,555,268 | 1,512,020 | 1,592,575 | 1,578,800 | 1,613,320 |
| 710200 Food Services - Benefits | 1,065,135 | 979,298 | 999,807 | 1,096,798 | 1,057,646 | 1,063,812 |
| 710300 Food Services - Purchased Services | 73,425 | 59,517 | 73,208 | 65,162 | 76,290 | 130,914 |
| 710400 Food Services - Supplies / Materials | 2,633,595 | 2,672,524 | 2,709,913 | 3,149,332 | 3,277,105 | 3,701,147 |
| 710500 Food Services - Capital Objects | 21,465 | 5,846 | 15,416 | 96,675 | 95,305 | 96,680 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 14,865 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 95,365 | 97,646 | 97,500 | 0 | 88,061 | 82,557 |
| Total Expenditures | 5,572,220 | 5,370,099 | 5,407,864 | 6,015,407 | 6,173,207 | 6,688,430 |

| | | | | | | |
|---|-------------|----------------|------------------|------------------|------------------|------------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 102,147 | 625,195 | 2,044,568 | 2,384,602 | 1,366,286 | 1,963,580 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 607,804 | 534,908 | 74,122 | 128,741 | 1,245,309 | 645,202 |
| 115000 Inventories | 251,707 | 264,442 | 242,541 | 260,889 | 295,843 | 361,759 |
| 116000 Other Current Assets | 14,179 | 16,155 | 16,521 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 341,182 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 53,620 | 61,820 | 66,014 | 70,490 | 68,379 | 2,377 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 315,667 | 281,904 | 283,905 | 307,154 | 297,677 | 373,215 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 265,886 | 280,597 | 259,062 | 0 | 295,843 | 361,759 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | -518 | 816,379 | 1,768,771 | 2,396,588 | 2,245,539 | 2,233,190 |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 464,352 | 447,508 | 450,655 | 501,284 | 514,434 | 557,369 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.00 | 1.82 | 3.92 | 4.78 | 4.37 | 4.01 |

Consult the IFARMS 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: **131.1**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 56,757 | 49,782 | 51,280 | 51,796 | 38,375 | 61,262 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 16,326 | 296 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 167,842 | 182,886 | 233,656 | 212,316 | 229,822 | 231,592 |
| 440000 Commodities and Other Federal Grants | 13,398 | 16,638 | 0 | 15,936 | 14,565 | 15,923 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 237,997 | 249,306 | 284,936 | 280,048 | 299,088 | 309,073 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 52,024 | 69,744 | 73,008 | 73,727 | 72,462 | 80,728 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 2,868 | 12,066 |
| 710300 Food Services - Purchased Services | 0 | 0 | 3,922 | 2,918 | 1,904 | 2,945 |
| 710400 Food Services - Supplies / Materials | 156,358 | 164,503 | 200,047 | 170,852 | 176,867 | 221,526 |
| 710500 Food Services - Capital Objects | 37,550 | 19,580 | 2,735 | 24,722 | 1,029 | 2,847 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 245,932 | 253,827 | 279,712 | 272,219 | 255,130 | 320,112 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 24,824 | 22,136 | 30,627 | 48,467 | 80,970 | 66,275 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 4,886 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 3,183 | 13,148 | 8,542 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 1,833 | 1,917 | 1,963 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 24,824 | 20,303 | 25,527 | 33,356 | 77,314 | 66,275 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 20,494 | 21,152 | 23,309 | 22,685 | 21,261 | 26,676 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.21 | 0.96 | 1.10 | 1.47 | 3.64 | 2.48 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 202,932 | 164,583 | 167,599 | 150,681 | 142,526 | 814 |
| 416200 Meal Sales - Non-reimbursable | 27,379 | 28,962 | 43,080 | 23,042 | 20,658 | 17,671 |
| 416900 Other Food Sales | 15,934 | 19,047 | 35,176 | 17,764 | 19,820 | 16,076 |
| 419000 Other Local Revenue | 40,793 | 23,649 | 25,196 | 22,481 | 26,954 | 22,366 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 2,377,927 | 2,524,122 | 2,698,033 | 2,953,692 | 2,952,834 | 3,099,651 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 65,000 | 63,993 | 50,000 | 50,000 | 73,500 | 23,500 |
| Total Revenues | 2,729,965 | 2,824,356 | 3,019,084 | 3,217,660 | 3,236,292 | 3,180,078 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 873,258 | 894,228 | 912,720 | 944,677 | 955,132 | 980,394 |
| 710200 Food Services - Benefits | 452,793 | 493,951 | 482,436 | 461,954 | 489,276 | 534,361 |
| 710300 Food Services - Purchased Services | 42,143 | 41,513 | 40,820 | 47,411 | 52,510 | 54,870 |
| 710400 Food Services - Supplies / Materials | 1,170,960 | 1,319,820 | 1,344,232 | 1,668,290 | 1,424,107 | 1,465,705 |
| 710500 Food Services - Capital Objects | 15,532 | 0 | 0 | 5,925 | 33,007 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 19 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 23,602 | 86,850 | 81,250 | 81,250 | 83,973 | 81,250 |
| Total Expenditures | 2,578,288 | 2,836,362 | 2,861,458 | 3,209,507 | 3,038,024 | 3,116,580 |

| | | | | | | |
|--|-----------------|-----------------|---------------|---------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 76,933 | 69,851 | 248,357 | 211,908 | 213,730 | 480,136 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 15,082 | 28,362 | 50,286 | 50,188 | 303,543 | 25,106 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 825 | 825 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 33,273 | 0 | 0 | 0 |
| 213000 Accounts Payable | 17,054 | 15,980 | -2,085 | 3,663 | 5,234 | 4,253 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 136,156 | 150,507 | 166,603 | 145,815 | 155,538 | 91,644 |
| 218000 Payroll Withholding | 45,895 | 50,822 | 62,346 | 65,959 | 112,305 | 101,745 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 94 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | -107,090 | -119,096 | 38,506 | 46,659 | 244,927 | 308,425 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 214,857 | 236,364 | 238,455 | 267,459 | 253,169 | 259,715 |

| | | | | | | |
|---|-------|-------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | -0.50 | -0.50 | 0.16 | 0.17 | 0.97 | 1.19 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WILDER**
 DISTRICT / CHARTER NUMBER: **133.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 9 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 471 | 642 | 72 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 3,351 | 1,313 | 1,708 | 1,906 | 2,038 | 1,216 |
| 416900 Other Food Sales | 0 | 11,362 | 5,659 | 2,541 | 380 | 0 |
| 419000 Other Local Revenue | 10,876 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 281 | 2,399 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 189,122 | 224,887 | 223,962 | 233,841 | 287,622 | 284,202 |
| 440000 Commodities and Other Federal Grants | 18,544 | 14,772 | 24,187 | 23,590 | 10,342 | 43,049 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 221,893 | 252,805 | 256,158 | 262,240 | 302,781 | 328,467 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 48,912 | 81,399 | 97,678 | 89,524 | 56,459 | 66,525 |
| 710200 Food Services - Benefits | 23,187 | 36,692 | 32,396 | 33,819 | 30,156 | 31,250 |
| 710300 Food Services - Purchased Services | 4,220 | 1,161 | 1,201 | 4,485 | 11,325 | 14,607 |
| 710400 Food Services - Supplies / Materials | 125,954 | 130,083 | 163,045 | 142,315 | 166,055 | 144,183 |
| 710500 Food Services - Capital Objects | 18,278 | 1,287 | 3,643 | 0 | 0 | 14,471 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 220,551 | 250,622 | 297,963 | 270,143 | 263,995 | 271,036 |

| | | | | | | |
|---|---------------|---------------|----------------|----------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 20,514 | 25,189 | 0 | 25 | 65 | 73,395 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 3,343 | 2 | 38,516 | 4,517 |
| 115000 Inventories | 13,978 | 15,587 | 12,373 | 12,373 | 12,373 | 11,005 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 16,877 | 25,566 | 24,737 | 0 |
| 213000 Accounts Payable | 510 | 0 | 1,362 | 1,269 | 0 | 811 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 11,673 | 16,284 | 14,790 | 10,781 | 12,647 | 17,105 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 22,309 | 24,492 | -17,313 | -25,216 | 13,570 | 71,001 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 18,379 | 20,885 | 24,830 | 22,512 | 22,000 | 22,586 |

| | | | | | | |
|---|------|------|-------|-------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.21 | 1.17 | -0.70 | -1.12 | 0.62 | 3.14 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 1,456 | 351 | 0 | 117 | 250 | 702 |
| 416100 Meal Sales - Reimbursable | 237,329 | 244,964 | 286,407 | 268,398 | 287,970 | 309,876 |
| 416200 Meal Sales - Non-reimbursable | 5,105 | 4,904 | 4,590 | 5,365 | 7,378 | 8,571 |
| 416900 Other Food Sales | 14,172 | 14,985 | 32,440 | 34,874 | 23,085 | 21,420 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 750,758 | 756,541 | 918,766 | 976,403 | 1,000,516 | 964,620 |
| 440000 Commodities and Other Federal Grants | 89,339 | 89,459 | 85,086 | 164,409 | 108,874 | 129,332 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 1,098,159 | 1,111,204 | 1,327,289 | 1,449,566 | 1,428,073 | 1,434,521 |

| | | | | | | |
|---|----------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 281,216 | 291,863 | 342,199 | 361,703 | 366,480 | 374,255 |
| 710200 Food Services - Benefits | 117,483 | 127,823 | 137,977 | 173,479 | 170,571 | 165,570 |
| 710300 Food Services - Purchased Services | 30,802 | 22,173 | 40,684 | 49,458 | 36,505 | 25,148 |
| 710400 Food Services - Supplies / Materials | 507,896 | 586,029 | 826,359 | 1,024,321 | 932,114 | 814,136 |
| 710500 Food Services - Capital Objects | 12,798 | 23,922 | 66,617 | 12,128 | 0 | 20,095 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 950,195 | 1,051,810 | 1,413,836 | 1,621,089 | 1,505,670 | 1,399,204 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|-----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 153,831 | 220,597 | 43,759 | 200 | 5,103 | 46,755 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 60,518 | 8,167 | 0 | 0 |
| 115000 Inventories | 68,043 | 76,062 | 93,732 | 90,807 | 74,890 | 76,018 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 59,377 | 115,556 | 117,477 |
| 213000 Accounts Payable | 5,159 | 12,727 | 4,015 | 736 | 0 | 3,227 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 61,301 | 69,124 | 65,732 | 82,322 | 52,777 | 55,513 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 32,518 | 32,097 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 76,062 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 155,414 | 138,746 | 128,262 | -43,261 | -120,858 | -85,541 |

| | | | | | | |
|---|--------|--------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 79,183 | 87,651 | 117,820 | 135,091 | 125,473 | 116,600 |

| | | | | | | |
|---|------|------|------|-------|-------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.96 | 1.58 | 1.09 | -0.32 | -0.96 | -0.73 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 32,644 | 24,187 | 26,456 | 28,939 | 27,030 | 32,072 |
| 416900 Other Food Sales | 0 | 334 | 2,370 | 312 | 938 | 987 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 172,726 | 140,852 | 132,830 | 137,234 | 152,840 | 151,171 |
| 440000 Commodities and Other Federal Grants | 36,957 | 26,620 | 24,209 | 24,875 | 26,166 | 29,769 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 242,327 | 191,993 | 185,865 | 191,360 | 206,974 | 213,999 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 48,668 | 46,849 | 49,938 | 59,118 | 55,553 | 56,950 |
| 710200 Food Services - Benefits | 19,200 | 18,281 | 18,971 | 22,723 | 23,761 | 24,364 |
| 710300 Food Services - Purchased Services | 4,834 | 18,333 | 17,589 | 13,099 | 16,935 | 18,156 |
| 710400 Food Services - Supplies / Materials | 96,419 | 84,513 | 87,908 | 97,126 | 98,734 | 100,396 |
| 710500 Food Services - Capital Objects | 11,908 | 29,500 | 28,104 | 11,126 | 1,825 | 15,721 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 181,029 | 197,476 | 202,510 | 203,192 | 196,808 | 215,587 |

| | | | | | | |
|---|----------|---------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 86,623 | 84,125 | 67,480 | 61,539 | 72,529 | 69,796 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 7,219 | 10,204 | 10,204 | 16,095 | 16,919 | 15,774 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 79,404 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 0 | 73,921 | 57,276 | 45,444 | 55,610 | 54,022 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 15,086 | 16,456 | 16,876 | 16,933 | 16,401 | 17,966 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.00 | 4.49 | 3.39 | 2.68 | 3.39 | 3.01 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 131 | 154 | 160 | 107 | 61 | 81 |
| 416100 Meal Sales - Reimbursable | 81,528 | 77,160 | 61,916 | 53,938 | 69,030 | 65,956 |
| 416200 Meal Sales - Non-reimbursable | 10,161 | 9,378 | 8,336 | 6,265 | 5,985 | 5,328 |
| 416900 Other Food Sales | 3,913 | 4,055 | 4,471 | 6,173 | 4,957 | 3,782 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 178,988 | 168,342 | 136,415 | 182,094 | 175,643 | 172,010 |
| 440000 Commodities and Other Federal Grants | 17,219 | 20,522 | 18,375 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 291,940 | 279,611 | 229,673 | 248,577 | 255,676 | 247,157 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 61,078 | 63,671 | 57,604 | 56,378 | 55,780 | 57,454 |
| 710200 Food Services - Benefits | 24,007 | 23,674 | 13,144 | 15,101 | 16,077 | 16,919 |
| 710300 Food Services - Purchased Services | 600 | 0 | 1,199 | 2,509 | 7,440 | 2,300 |
| 710400 Food Services - Supplies / Materials | 150,707 | 136,801 | 124,423 | 132,290 | 156,407 | 158,483 |
| 710500 Food Services - Capital Objects | 24,310 | 23,900 | 32,732 | 28,651 | 13,035 | 1,323 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 260,702 | 248,046 | 229,102 | 234,929 | 248,739 | 236,479 |

| | | | | | | |
|---|---------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 30,969 | 59,622 | 58,486 | 64,273 | 75,327 | 90,110 |
| 112000 Investments | 53,475 | 53,625 | 53,748 | 53,855 | 53,916 | 53,997 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 9 | 13 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 8,380 | 11,356 | 9,295 | 17,111 | 11,645 | 7,602 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 14,451 | 14,669 | 11,011 | 11,072 | 9,784 | 9,927 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 78,382 | 109,947 | 110,518 | 124,167 | 131,104 | 141,782 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 21,725 | 20,671 | 19,092 | 19,577 | 20,728 | 19,707 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 3.61 | 5.32 | 5.79 | 6.34 | 6.32 | 7.19 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 75,255 | 76,271 | 79,242 | 60,630 | 69,021 | 70,578 |
| 416200 Meal Sales - Non-reimbursable | 4,382 | 3,394 | 3,373 | 2,645 | 2,319 | 1,822 |
| 416900 Other Food Sales | 11,130 | 12,983 | 11,487 | 14,921 | 6,493 | 7,671 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 366,417 | 403,078 | 399,382 | 392,098 | 388,617 | 379,347 |
| 440000 Commodities and Other Federal Grants | 65,583 | 55,703 | 59,788 | 51,169 | 56,770 | 55,100 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 6,553 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 529,320 | 551,429 | 553,272 | 521,463 | 523,220 | 514,518 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 166,858 | 167,680 | 170,047 | 143,359 | 162,896 | 164,914 |
| 710200 Food Services - Benefits | 53,689 | 57,775 | 59,146 | 53,450 | 61,858 | 60,564 |
| 710300 Food Services - Purchased Services | 10,147 | 11,730 | 11,273 | 11,359 | 11,778 | 1,313 |
| 710400 Food Services - Supplies / Materials | 268,586 | 288,855 | 305,577 | 309,087 | 319,823 | 296,954 |
| 710500 Food Services - Capital Objects | 14,295 | 1,946 | 4,357 | 7,598 | 7,340 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 10,748 |
| Total Expenditures | 513,575 | 527,986 | 550,400 | 524,853 | 563,695 | 534,493 |

| | | | | | | |
|---|--------------|---------------|---------------|---------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 35,083 | 36,814 | 39,462 | 1,835 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 37,526 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 9,498 | 18,221 | 18,222 | 10,616 | 10,959 | 11,137 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 17,609 | 0 | 0 | 0 | 0 | 19,541 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 22,998 | 23,444 | 22,304 | 20,736 | 23,927 | 22,704 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 18,221 | 0 | 0 | 0 | 11,137 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 6,417 | 11,639 | 32,732 | 29,342 | -11,133 | -42,245 |

| | | | | | | |
|--|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | | | | | | |
| | 42,798 | 43,999 | 45,867 | 43,738 | 46,975 | 44,541 |

| | | | | | | |
|---|------|------|------|------|-------|-------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | | | | | | |
| | 0.15 | 0.26 | 0.71 | 0.67 | -0.24 | -0.95 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | -2,316 | -2,943 | 0 | -1,236 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 425,221 | 433,072 | 430,551 | 421,464 | 480,527 | 499,790 |
| 416200 Meal Sales - Non-reimbursable | 59,697 | 55,524 | 47,336 | 43,499 | 39,179 | 35,628 |
| 416900 Other Food Sales | 101,793 | 104,770 | 105,529 | 112,154 | 116,664 | 113,865 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 2,300,770 | 2,415,485 | 2,745,010 | 2,864,999 | 3,000,628 | 2,943,116 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 322,118 | 195,731 | 199,772 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 2,885,165 | 3,005,908 | 3,328,426 | 3,762,998 | 3,832,729 | 3,792,171 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 1,075,342 | 1,142,215 | 1,180,749 | 1,244,773 | 1,325,462 | 1,341,266 |
| 710200 Food Services - Benefits | 412,100 | 449,746 | 475,409 | 515,533 | 554,000 | 580,759 |
| 710300 Food Services - Purchased Services | 33,402 | 88,866 | 39,445 | 45,272 | 57,795 | 49,986 |
| 710400 Food Services - Supplies / Materials | 1,146,298 | 1,254,299 | 1,443,045 | 1,980,040 | 2,027,095 | 1,914,630 |
| 710500 Food Services - Capital Objects | 27,832 | 42,626 | 23,425 | 25,895 | 30,775 | 15,673 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 2,694,974 | 2,977,752 | 3,162,073 | 3,811,513 | 3,995,127 | 3,902,314 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 2,610 | 12,160 | 7,430 | 10,658 |
| 112000 Investments | 562,560 | 682,662 | 814,398 | 756,251 | 250,477 | 489,843 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 364,804 | 40,302 |
| 115000 Inventories | 93,181 | 77,580 | 46,172 | 79,833 | 86,848 | 77,314 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 53,046 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 222,392 | 245,691 | 235,321 | 268,899 | 292,611 | 311,312 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 77,580 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 433,349 | 383,925 | 627,859 | 579,345 | 416,948 | 306,805 |

| | | | | | | |
|--|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | 224,581 | 248,146 | 263,506 | 317,626 | 332,927 | 325,193 |
|--|---------|---------|---------|---------|---------|---------|

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.93 | 1.55 | 2.38 | 1.82 | 1.25 | 0.94 |
|---|------|------|------|------|------|------|

Consult the IFARMS 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: **139.1**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 16 | 12 | 6 | 3 | 2 | 1 |
| 416100 Meal Sales - Reimbursable | 53,637 | 44,128 | 48,031 | 40,568 | 39,730 | 44,325 |
| 416200 Meal Sales - Non-reimbursable | 1,088 | 540 | 770 | 315 | 1,255 | 1,351 |
| 416900 Other Food Sales | 18,438 | 16,879 | 16,371 | 12,453 | 7,409 | 5,622 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 51,915 | 68,220 | 68,194 | 77,109 | 82,650 | 75,942 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 20,540 | 17,345 | 23,322 | 24,643 | 22,335 | 22,249 |
| Total Revenues | 145,634 | 147,124 | 156,694 | 155,091 | 153,381 | 149,490 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 55,000 | 55,000 | 56,362 | 46,400 | 45,504 | 44,234 |
| 710200 Food Services - Benefits | 18,271 | 17,913 | 19,395 | 19,777 | 10,817 | 11,400 |
| 710300 Food Services - Purchased Services | 0 | 803 | 1,213 | 1,079 | 1,051 | 1,312 |
| 710400 Food Services - Supplies / Materials | 71,011 | 72,685 | 78,932 | 87,389 | 95,658 | 92,103 |
| 710500 Food Services - Capital Objects | 1,352 | 92 | 792 | 446 | 351 | 441 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 145,634 | 146,493 | 156,694 | 155,091 | 153,381 | 149,490 |

| | | | | | | |
|--|-------------|---------------|----------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 5,076 | 4,712 | 6,524 | 6,597 | 0 | 4,442 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 10,406 | 0 |
| 115000 Inventories | 1,894 | 3,390 | 2,760 | 3,127 | 4,583 | 3,508 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 7,347 | 0 |
| 213000 Accounts Payable | 1,498 | 2,017 | 3,074 | 1,397 | 1,364 | 1,577 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 6,103 | 6,085 | 6,210 | 8,327 | 6,278 | 6,373 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 3,390 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | -631 | -3,390 | 0 | 0 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 12,136 | 12,208 | 13,058 | 12,924 | 12,782 | 12,458 |

| | | | | | | |
|---|-------|-------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | -0.05 | -0.28 | 0.00 | 0.00 | 0.00 | 0.00 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 195 | 56 | 59 | 10 | 8 | 6 |
| 416100 Meal Sales - Reimbursable | 57,856 | 62,835 | 57,716 | 47,448 | 54,797 | 59,141 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 8,065 |
| 416900 Other Food Sales | -1,081 | -220 | -591 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 421 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 127,627 | 125,313 | 125,094 | 107,551 | 147,385 | 147,671 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 1,000 | 0 | 11,929 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 184,597 | 187,984 | 183,699 | 155,009 | 214,119 | 214,883 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 65,697 | 57,863 | 58,842 | 65,568 | 68,261 | 69,853 |
| 710200 Food Services - Benefits | 5,972 | 5,088 | 596 | 536 | 520 | 508 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 121,583 | 106,930 | 116,866 | 118,178 | 114,737 | 131,956 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 193,252 | 169,881 | 176,304 | 184,282 | 183,518 | 202,317 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 52,320 | 70,423 | 77,818 | 48,545 | 79,146 | 91,712 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 52,320 | 70,423 | 77,818 | 48,545 | 79,146 | 91,712 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 16,104 | 14,157 | 14,692 | 15,357 | 15,293 | 16,860 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 3.25 | 4.97 | 5.30 | 3.16 | 5.18 | 5.44 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 16,407 | 24,621 | 23,364 | 23,881 | 22,658 | 20,616 |
| 416200 Meal Sales - Non-reimbursable | 5,110 | 3,972 | 4,014 | 3,025 | 2,720 | 2,875 |
| 416900 Other Food Sales | 131 | 225 | 399 | 81 | 24 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 58,086 | 65,956 | 58,732 | 60,059 | 54,039 | 47,728 |
| 440000 Commodities and Other Federal Grants | 5,788 | 0 | 5,064 | 6,545 | 0 | 6,296 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 8,600 | 0 | 5,000 | 3,000 | 11,500 | 10,000 |
| Total Revenues | 94,122 | 94,774 | 96,573 | 96,591 | 90,941 | 87,515 |

| | | | | | | |
|---|---------------|---------------|---------------|----------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 38,981 | 38,037 | 38,363 | 38,881 | 38,583 | 33,334 |
| 710200 Food Services - Benefits | 6,388 | 6,698 | 6,988 | 7,180 | 7,628 | 8,182 |
| 710300 Food Services - Purchased Services | 199 | 763 | 374 | 713 | 1,807 | 485 |
| 710400 Food Services - Supplies / Materials | 48,832 | 44,065 | 50,463 | 53,872 | 43,824 | 42,560 |
| 710500 Food Services - Capital Objects | 0 | 383 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 94,400 | 89,946 | 96,188 | 100,646 | 91,842 | 84,561 |

| | | | | | | |
|---|-----------|--------------|--------------|--------------|------------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 4,771 | 9,650 | 10,083 | 6,060 | 5,756 | 7,643 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 4,743 | 4,794 | 4,842 | 4,874 | 5,471 | 4,404 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 28 | 4,856 | 5,241 | 1,186 | 285 | 3,239 |

| | | | | | | |
|--|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | | | | | | |
| | 7,867 | 7,496 | 8,016 | 8,387 | 7,654 | 7,047 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | | | | | | |
| | 0.00 | 0.65 | 0.65 | 0.14 | 0.04 | 0.46 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 30 | 30 | 101 | 16 | 9 | 12 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 81,599 | 81,902 | 84,857 | 76,228 | 74,746 | 77,531 |
| 416900 Other Food Sales | 0 | 0 | 0 | 158,947 | 0 | 175,293 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 190,990 | 172,774 | 173,215 | 7,271 | 176,703 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 8,421 | 47,686 | 7,066 | 6,961 | 8,744 | 25,279 |
| Total Revenues | 281,040 | 302,392 | 265,239 | 249,423 | 260,202 | 278,115 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 102,662 | 90,345 | 91,179 | 94,196 | 93,741 | 92,799 |
| 710200 Food Services - Benefits | 27,755 | 27,944 | 24,233 | 20,665 | 25,470 | 26,095 |
| 710300 Food Services - Purchased Services | 142,900 | 136,357 | 132,815 | 129,936 | 150,732 | 157,332 |
| 710400 Food Services - Supplies / Materials | 7,867 | 2,680 | 5,436 | 5,297 | 1,164 | 1,889 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 281,184 | 257,326 | 253,663 | 250,094 | 271,107 | 278,115 |

| | | | | | | |
|--|----------------|----------|---------------|---------------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 8,698 | 6,531 | 0 | 6,771 |
| 112000 Investments | 7,640 | 6,347 | 7,680 | 7,696 | 0 | 7,715 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 8,424 | 9,565 | 9,569 | 11,179 | 24,423 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 45,219 | 0 | 0 | 0 | 9,937 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 15,911 | 15,912 | 14,371 | 14,501 | 14,486 | 14,486 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | -45,066 | 0 | 11,576 | 10,905 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 23,432 | 21,444 | 21,139 | 20,841 | 22,592 | 23,176 |

| | | | | | | |
|---|-------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | -1.92 | 0.00 | 0.55 | 0.52 | 0.00 | 0.00 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 2,158 | 2,193 | 1,620 | 1,414 | 828 | 1,024 |
| 416100 Meal Sales - Reimbursable | 324,289 | 302,971 | 316,185 | 303,930 | 272,169 | 262,851 |
| 416200 Meal Sales - Non-reimbursable | 43,349 | 41,295 | 38,296 | 32,722 | 29,196 | 23,333 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 590 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 1,537,174 | 1,492,104 | 1,572,789 | 1,575,901 | 1,533,224 | 1,446,622 |
| 440000 Commodities and Other Federal Grants | 146,936 | 127,455 | 144,389 | 148,133 | 125,413 | 125,286 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 143 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 38,106 | 37,178 | 37,546 | 36,855 | 36,216 | 31,982 |
| Total Revenues | 2,092,602 | 2,003,339 | 2,110,825 | 2,098,955 | 1,997,046 | 1,891,098 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 603,565 | 576,831 | 596,524 | 589,818 | 579,837 | 570,059 |
| 710200 Food Services - Benefits | 268,117 | 255,355 | 267,193 | 268,488 | 274,422 | 291,892 |
| 710300 Food Services - Purchased Services | 25,563 | 37,642 | 31,459 | 28,343 | 42,892 | 35,870 |
| 710400 Food Services - Supplies / Materials | 1,095,289 | 1,040,423 | 1,155,177 | 1,121,310 | 1,042,910 | 1,011,645 |
| 710500 Food Services - Capital Objects | 34,474 | 12,329 | 98,872 | 117,056 | 60,459 | 37,149 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 23,196 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 2,050,204 | 1,922,580 | 2,149,225 | 2,125,015 | 2,000,520 | 1,946,615 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 161,959 | 164,385 | 278,721 | 234,831 | 60,128 | 121,183 |
| 112000 Investments | 517,181 | 668,559 | 524,919 | 525,964 | 495,540 | 496,285 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 28,746 | 166 | 0 | 216 | 184,922 | 28,894 |
| 115000 Inventories | 0 | 137,057 | 124,673 | 132,156 | 127,028 | 160,429 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 19,102 | 38,409 | 36,448 | 28,540 | 8,668 | 548 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 84,732 | 80,932 | 79,569 | 77,059 | 75,386 | 77,220 |
| 218000 Payroll Withholding | 34,926 | 34,999 | 34,869 | 36,200 | 35,671 | 36,647 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 143 | 0 | 1 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 137,058 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 569,126 | 678,769 | 777,427 | 751,367 | 747,893 | 692,376 |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 170,850 | 160,215 | 179,102 | 177,085 | 166,710 | 162,218 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 3.33 | 4.24 | 4.34 | 4.24 | 4.49 | 4.27 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|---------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 17 | 25 | 8 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 9,273 | 11,257 | 6,814 | 11,426 | 9,364 | 4,640 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 250 | 0 | 0 | 56 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 75,037 | 81,239 | 69,746 | 61,108 | 56,798 | 56,739 |
| 440000 Commodities and Other Federal Grants | 4,288 | 0 | 5,832 | 4,202 | 5,124 | 9,196 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 24,397 | 17,596 | 47,924 | 17,635 | 38,516 | 43,205 |
| Total Revenues | 112,995 | 110,109 | 130,591 | 94,379 | 109,802 | 113,836 |

| | | | | | | |
|---|----------------|----------------|----------------|---------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 34,296 | 38,880 | 45,493 | 35,670 | 30,664 | 26,640 |
| 710200 Food Services - Benefits | 12,522 | 14,947 | 22,564 | 11,673 | 16,242 | 11,069 |
| 710300 Food Services - Purchased Services | 327 | 576 | 1,053 | 2,821 | 1,231 | 569 |
| 710400 Food Services - Supplies / Materials | 60,952 | 51,656 | 61,481 | 43,500 | 61,665 | 75,558 |
| 710500 Food Services - Capital Objects | 4,898 | 4,050 | 0 | 715 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 112,995 | 110,109 | 130,591 | 94,379 | 109,802 | 113,836 |

| | | | | | | |
|--|----------|----------|----------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 2,530 | 302 | 1,040 | 2,621 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 3,948 | 6,729 | 988 | 1,596 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 2,210 | 4,667 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 278 | 0 | 0 | 180 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 1,738 | 2,062 | 3,240 | 1,898 | 1,040 | 2,441 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|-------|-------|--------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 9,416 | 9,176 | 10,883 | 7,865 | 9,150 | 9,486 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 70,915 | 54,616 | 58,489 | 54,497 | 62,383 | 64,299 |
| 416200 Meal Sales - Non-reimbursable | 2,243 | 2,712 | 2,841 | 1,433 | -16 | 175 |
| 416900 Other Food Sales | 25,951 | 24,056 | 17,148 | 21,409 | 16,934 | 43,804 |
| 419000 Other Local Revenue | 555 | 0 | 3,480 | 0 | 20 | 226,422 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 272,962 | 262,719 | 263,372 | 379,098 | 406,929 | 470,907 |
| 440000 Commodities and Other Federal Grants | 0 | 29,723 | 27,583 | 20,847 | 35,732 | 34,346 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 11,434 | 14,290 | 49,607 | 3,087 | 201,405 | 80,373 |
| Total Revenues | 384,060 | 388,116 | 422,520 | 480,371 | 723,387 | 920,326 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 143,819 | 132,964 | 132,509 | 137,685 | 201,469 | 243,151 |
| 710200 Food Services - Benefits | 68,558 | 50,267 | 60,836 | 56,042 | 96,729 | 127,596 |
| 710300 Food Services - Purchased Services | 6,908 | 5,752 | 4,297 | 3,581 | 2,950 | 2,783 |
| 710400 Food Services - Supplies / Materials | 163,781 | 196,800 | 213,402 | 270,478 | 410,011 | 512,139 |
| 710500 Food Services - Capital Objects | 994 | 2,333 | 11,476 | 12,585 | 12,228 | 13,861 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 20,796 |
| Total Expenditures | 384,060 | 388,116 | 422,520 | 480,371 | 723,387 | 920,326 |

| | | | | | | |
|--|----------|----------|----------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 2,543 | 14,290 | 17,285 | 10,974 | 0 | 34,914 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 24,416 | 18,990 | 6,354 | 13,392 | 58,804 | 10,003 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 14,581 | 0 | 0 | 25,692 | 9,702 |
| 213000 Accounts Payable | 307 | 0 | 0 | 0 | 928 | 761 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 26,652 | 18,699 | 23,639 | 24,366 | 32,184 | 34,454 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 32,005 | 32,343 | 35,210 | 40,031 | 60,282 | 76,694 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 22 | 24 | 19 | 11 | 1 | 0 |
| 416100 Meal Sales - Reimbursable | 49,888 | 46,799 | 47,816 | 47,880 | 43,532 | 45,972 |
| 416200 Meal Sales - Non-reimbursable | 15,369 | 12,545 | 11,654 | 8,663 | 6,894 | 5,322 |
| 416900 Other Food Sales | 11,756 | 10,617 | 11,665 | 13,134 | 17,536 | 15,313 |
| 419000 Other Local Revenue | 284 | 50 | 2,551 | 271 | 40 | 20 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 74,839 | 75,747 | 76,744 | 71,096 | 71,620 | 71,650 |
| 440000 Commodities and Other Federal Grants | 10,424 | 11,205 | 9,377 | 9,993 | 10,290 | 9,581 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 7,555 | 8,385 | 3,709 | 3,851 | 5,449 | 4,196 |
| Total Revenues | 170,137 | 165,372 | 163,535 | 154,899 | 155,362 | 152,054 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 53,931 | 47,077 | 46,349 | 54,950 | 52,707 | 54,572 |
| 710200 Food Services - Benefits | 19,347 | 12,521 | 11,875 | 15,495 | 14,228 | 15,579 |
| 710300 Food Services - Purchased Services | 1,597 | 1,749 | 2,927 | 2,209 | 1,887 | 2,043 |
| 710400 Food Services - Supplies / Materials | 96,038 | 95,815 | 96,409 | 97,013 | 86,290 | 73,949 |
| 710500 Food Services - Capital Objects | 4,740 | 5,005 | 3,979 | 0 | 250 | 5,625 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 175,653 | 162,167 | 161,539 | 169,667 | 155,362 | 151,768 |

| | | | | | | |
|---|---------------|---------------|---------------|--------------|--------------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 1,360 | 83 | 3,991 | 935 | 6,386 | 523 |
| 112000 Investments | 17,445 | 18,627 | 12,130 | 5,559 | 0 | 7,073 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 24 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 7,885 | 4,585 | 0 | 5,046 | 5,033 | 5,933 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 95 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 10,920 | 14,125 | 16,121 | 1,353 | 1,353 | 1,639 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 14,638 | 13,514 | 13,462 | 14,139 | 12,947 | 12,647 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.75 | 1.05 | 1.20 | 0.10 | 0.10 | 0.13 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 26,140 | 19,483 | 17,463 | 16,253 | 13,543 | 14,494 |
| 416200 Meal Sales - Non-reimbursable | 1,548 | 1,784 | 1,707 | 1,080 | 766 | 786 |
| 416900 Other Food Sales | 1,417 | 1,024 | 1,154 | 2,198 | 883 | 1,122 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 37,285 | 30,549 | 37,856 | 38,301 | 32,758 | 31,770 |
| 440000 Commodities and Other Federal Grants | 0 | 4,894 | 3,940 | 2,678 | 1,914 | 5,663 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 5,000 | 5,000 | 5,000 | 5,000 | 12,000 | 5,000 |
| Total Revenues | 71,390 | 62,734 | 67,120 | 65,510 | 61,864 | 58,835 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 29,425 | 24,068 | 25,544 | 23,017 | 19,193 | 16,127 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 553 | 1,470 | 965 | 130 | 360 |
| 710400 Food Services - Supplies / Materials | 38,845 | 38,111 | 44,657 | 43,852 | 39,591 | 42,499 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 68,270 | 62,732 | 71,671 | 67,834 | 58,914 | 58,986 |

| | | | | | | |
|---|---------------|---------------|----------------|----------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 0 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 5,889 | 5,917 | 10,468 | 12,792 | 9,842 | 9,993 |
| 213000 Accounts Payable | 30 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | -5,919 | -5,917 | -10,468 | -12,792 | -9,842 | -9,993 |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 5,689 | 5,228 | 5,973 | 5,653 | 4,910 | 4,916 |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | -1.04 | -1.13 | -1.75 | -2.26 | -2.00 | -2.03 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **PRAIRIE ELEMENTARY**
 DISTRICT / CHARTER NUMBER: **191.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **GLENNS FERRY JOINT**
 DISTRICT / CHARTER NUMBER: **192.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 105 | 157 | 131 | 102 | 62 | 76 |
| 416100 Meal Sales - Reimbursable | 40,995 | 23,571 | 27,948 | 25,129 | 22,783 | 15,067 |
| 416200 Meal Sales - Non-reimbursable | 9,332 | 10,191 | 6,916 | 6,905 | 5,420 | 5,151 |
| 416900 Other Food Sales | 522 | 343 | 391 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 103 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 232,699 | 224,919 | 242,158 | 226,436 | 215,166 | 220,705 |
| 440000 Commodities and Other Federal Grants | 20,697 | 14,777 | 10,869 | 18,967 | 24,923 | 18,430 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 304,350 | 273,958 | 288,413 | 277,539 | 268,457 | 259,429 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 90,994 | 91,897 | 96,911 | 95,508 | 96,145 | 85,887 |
| 710200 Food Services - Benefits | 33,168 | 23,373 | 36,356 | 36,765 | 37,546 | 24,008 |
| 710300 Food Services - Purchased Services | 11,711 | 7,700 | 8,573 | 5,775 | 9,351 | 8,972 |
| 710400 Food Services - Supplies / Materials | 113,702 | 167,903 | 145,621 | 132,915 | 147,106 | 144,173 |
| 710500 Food Services - Capital Objects | 7,967 | 423 | 488 | 1,089 | 1,828 | 243 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 257,542 | 291,296 | 287,949 | 272,052 | 291,976 | 263,283 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 31,186 | 6,269 | 74,046 | 4,624 | 66,903 | 0 |
| 112000 Investments | 63,656 | 68,307 | 0 | 69,589 | 0 | 53,596 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 6,432 | 12,104 | 7,551 | 3,388 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 10,315 | 16,491 | 16,490 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 2,803 | 5,547 | 0 | 832 | 2,710 | 604 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 17,119 | 7,204 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 2,567 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 98,471 | 81,133 | 81,597 | 87,084 | 63,565 | 59,711 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 21,462 | 24,275 | 23,996 | 22,671 | 24,331 | 21,940 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 4.59 | 3.34 | 3.40 | 3.84 | 2.61 | 2.72 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 376,631 | 273,113 | 344,431 | 0 | 416,264 | 123,490 |
| 416200 Meal Sales - Non-reimbursable | 124,466 | 66,166 | 0 | 0 | 0 | 176,903 |
| 416900 Other Food Sales | 2,037 | 2,008 | 0 | 336,586 | 0 | 86,229 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 614 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 719,976 | 719,173 | 745,273 | 779,839 | 843,624 | 793,016 |
| 440000 Commodities and Other Federal Grants | 0 | 80,124 | 66,396 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 51,400 | 49,100 | 48,700 | 52,500 | 60,200 | 61,500 |
| Total Revenues | 1,274,510 | 1,189,684 | 1,204,800 | 1,169,539 | 1,320,088 | 1,241,138 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 325,818 | 316,803 | 321,257 | 320,732 | 320,692 | 324,066 |
| 710200 Food Services - Benefits | 148,739 | 125,714 | 131,304 | 144,310 | 126,086 | 135,244 |
| 710300 Food Services - Purchased Services | 503,108 | 566,715 | 646,456 | 672,004 | 747,909 | 544,342 |
| 710400 Food Services - Supplies / Materials | 184,649 | 183,344 | 69,828 | 108,667 | 88,820 | 113,465 |
| 710500 Food Services - Capital Objects | 0 | 0 | 15,353 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 437 | 3,774 | 0 | 16,648 | 7,048 | 8,435 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 1,162,751 | 1,196,350 | 1,184,198 | 1,262,361 | 1,290,555 | 1,125,552 |

| | | | | | | |
|---|---------------|---------------|---------------|----------------|----------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 575 | 575 | 575 | 575 | 28,828 | 147,849 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 69,724 | 47,280 | 75,483 | 54,203 | 1,761 | 1,761 |
| 115000 Inventories | 30,164 | 46,965 | 46,965 | 20,700 | 23,355 | -1 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 23,415 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 4,046 | 26,788 | 29,138 | 76,150 | 25,060 | 15,217 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 49,800 | 51,450 | 56,700 | 54,940 | 55,034 | 44,422 |
| 218000 Payroll Withholding | 0 | 46 | 46 | 71 | 0 | 534 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 23,202 | 16,536 | 37,139 | -55,683 | -26,150 | 89,436 |

| | | | | | | |
|---|--------|--------|--------|---------|---------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 96,896 | 99,696 | 98,683 | 105,197 | 107,546 | 93,796 |

| | | | | | | |
|---|------|------|------|-------|-------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.24 | 0.17 | 0.38 | -0.53 | -0.24 | 0.95 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 823 | 1,053 | 1,112 | 1,001 | 752 | 1,309 |
| 416100 Meal Sales - Reimbursable | 245,398 | 206,899 | 220,954 | 183,237 | 179,403 | 189,631 |
| 416200 Meal Sales - Non-reimbursable | 12,603 | 11,069 | 10,557 | 9,988 | 10,463 | 7,746 |
| 416900 Other Food Sales | 0 | 0 | 0 | 162 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 51,447 | 63,610 | 61,758 | 101,050 | 67,324 | 84,097 |
| 445500 Federal Reimbursement | 654,406 | 727,571 | 891,085 | 769,709 | 757,803 | 751,734 |
| 440000 Commodities and Other Federal Grants | 0 | 10,000 | 0 | 0 | 0 | 130 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 88,308 |
| Total Revenues | 964,677 | 1,020,202 | 1,185,466 | 1,065,147 | 1,015,745 | 1,122,955 |

| | | | | | | |
|---|----------------|----------------|------------------|------------------|----------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 207,336 | 193,324 | 191,980 | 193,093 | 207,460 | 209,092 |
| 710200 Food Services - Benefits | 41,660 | 54,567 | 56,890 | 59,642 | 54,013 | 61,952 |
| 710300 Food Services - Purchased Services | 73,897 | 74,522 | 83,877 | 80,810 | 8,084 | 47,864 |
| 710400 Food Services - Supplies / Materials | 507,820 | 636,716 | 633,516 | 639,367 | 660,321 | 705,066 |
| 710500 Food Services - Capital Objects | 13,883 | 5,926 | 90,002 | 111,372 | 39,718 | 26,700 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 844,596 | 965,055 | 1,056,265 | 1,084,284 | 969,596 | 1,050,674 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 338,302 | 400,826 | 522,769 | 488,978 | 495,749 | 627,898 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 53,852 | 0 |
| 115000 Inventories | 9,368 | 8,378 | 17,981 | 32,634 | 20,958 | 40,701 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 6,143 | 6,686 | 6,686 | 4,379 | 17,128 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 27,804 | 28,048 | 29,850 | 29,849 | 34,954 | 47,964 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 8,378 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 319,866 | 366,635 | 504,214 | 485,077 | 531,226 | 603,507 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 70,383 | 80,421 | 88,022 | 90,357 | 80,800 | 87,556 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 4.54 | 4.56 | 5.73 | 5.37 | 6.57 | 6.89 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **SEI TEC CHARTER**
 DISTRICT / CHARTER NUMBER: **201.1**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 169 | 165 | 156 | 149 | 70 | 73 |
| 416100 Meal Sales - Reimbursable | 67,137 | 63,815 | 73,199 | 67,808 | 58,353 | 62,031 |
| 416200 Meal Sales - Non-reimbursable | 49 | 32 | 0 | 0 | 5,074 | 5,074 |
| 416900 Other Food Sales | -8 | 61 | 0 | 0 | 0 | -38 |
| 419000 Other Local Revenue | 0 | 0 | 180 | 0 | 0 | -610 |
| 439000 Other State Revenue | 0 | 5,422 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 210,345 | 231,060 | 242,517 | 247,315 | 221,295 | 240,981 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 1,000 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 277,692 | 300,555 | 317,052 | 315,272 | 284,792 | 307,511 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 77,967 | 81,137 | 82,256 | 86,325 | 88,493 | 89,685 |
| 710200 Food Services - Benefits | 23,653 | 21,167 | 16,017 | 16,307 | 16,325 | 16,764 |
| 710300 Food Services - Purchased Services | 24,963 | 26,183 | 1,282 | 25,166 | 1,424 | 24,996 |
| 710400 Food Services - Supplies / Materials | 133,420 | 154,348 | 166,901 | 174,350 | 172,094 | 167,988 |
| 710500 Food Services - Capital Objects | 6,138 | 1,335 | 25,767 | 19,619 | 370 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 266,141 | 284,170 | 292,223 | 321,767 | 278,706 | 299,433 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 125,889 | 145,197 | 187,549 | 164,079 | 165,095 | 173,612 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 1,361 | 3,685 | 22,324 | 5,204 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 10,475 | 11,074 | 9,958 | 10,103 | 10,237 | 10,676 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 114,053 | 130,438 | 155,267 | 148,772 | 154,858 | 162,936 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 22,178 | 23,681 | 24,352 | 26,814 | 23,226 | 24,953 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 5.14 | 5.51 | 6.38 | 5.55 | 6.67 | 6.53 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 213,050 | 205,689 | 0 | 156,696 | 133,217 | 141,492 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 182,828 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 600 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 551,051 | 561,621 | 584,020 | 598,598 | 617,331 | 531,662 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 68,945 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 20,000 | 17,104 | 20,000 | 19,000 | 20,000 | 20,000 |
| Total Revenues | 784,701 | 784,414 | 786,848 | 774,294 | 770,548 | 762,099 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 260,589 | 247,748 | 255,481 | 257,598 | 237,083 | 238,312 |
| 710200 Food Services - Benefits | 103,354 | 98,029 | 96,488 | 103,014 | 93,979 | 90,591 |
| 710300 Food Services - Purchased Services | 0 | 7,384 | 13,638 | 15,081 | 7,644 | 6,637 |
| 710400 Food Services - Supplies / Materials | 388,041 | 382,606 | 401,563 | 449,871 | 407,142 | 405,767 |
| 710500 Food Services - Capital Objects | 3,479 | 23,370 | 1,365 | 0 | 113 | 7,665 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 755,463 | 759,137 | 768,535 | 825,564 | 745,961 | 748,972 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 253,036 | 269,487 | 297,260 | 246,503 | 196,707 | 286,732 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 14,379 | 16,283 | 16,443 | 17,981 | 83,178 | 10,694 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 40,207 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 3,431 | 7,217 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 47,447 | 40,525 | 50,145 | 52,196 | 39,579 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 219,968 | 245,245 | 263,558 | 212,288 | 236,875 | 250,002 |

| | | | | | | |
|--|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | 62,955 | 63,261 | 64,045 | 68,797 | 62,163 | 62,414 |
|--|--------|--------|--------|--------|--------|--------|

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 3.49 | 3.88 | 4.12 | 3.09 | 3.81 | 4.01 |
|---|------|------|------|------|------|------|

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 164,241 | 138,114 | 152,244 | 143,755 | 146,437 | 149,211 |
| 416200 Meal Sales - Non-reimbursable | 14,422 | 9,997 | 8,361 | 9,254 | 8,637 | 9,209 |
| 416900 Other Food Sales | 26,692 | 20,707 | 22,295 | 49,620 | 42,144 | 46,618 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 619,165 | 629,010 | 709,926 | 724,027 | 736,392 | 708,074 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 267 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 824,520 | 797,828 | 893,093 | 926,656 | 933,610 | 913,112 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 268,547 | 262,620 | 275,294 | 294,302 | 303,505 | 310,084 |
| 710200 Food Services - Benefits | 139,367 | 135,970 | 130,921 | 139,852 | 116,010 | 130,085 |
| 710300 Food Services - Purchased Services | 8,134 | 15,216 | 15,362 | 15,944 | 28,614 | 18,940 |
| 710400 Food Services - Supplies / Materials | 343,926 | 337,269 | 417,823 | 446,140 | 472,432 | 454,555 |
| 710500 Food Services - Capital Objects | 5,797 | 0 | 0 | 1,133 | 0 | 1,348 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 47,178 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 812,949 | 751,075 | 839,400 | 897,371 | 920,561 | 915,012 |

| | | | | | | |
|---|---------------|---------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 36,999 | 83,227 | 60,953 | 164,080 | 99,887 | 165,868 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 9,031 | 4,800 | 78,714 | 5,547 | 71,138 | 3,077 |
| 115000 Inventories | 30,434 | 28,521 | 33,363 | 34,684 | 39,703 | 46,397 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 64,893 | 58,222 | 61,011 | 63,007 | 56,375 | 62,890 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 11,571 | 58,326 | 112,019 | 141,304 | 154,353 | 152,452 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 67,746 | 62,590 | 69,950 | 74,781 | 76,713 | 76,251 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.17 | 0.93 | 1.60 | 1.89 | 2.01 | 2.00 |

Consult the IFARMS 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 RIVER TECHNICAL ACADEMY**
 DISTRICT / CHARTER NUMBER: **221.1**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 85,351 | 85,410 | 91,777 | 118,927 | 94,910 | 5,905 |
| 416200 Meal Sales - Non-reimbursable | 14,337 | 16,105 | 14,464 | 14,413 | 13,537 | 12,833 |
| 416900 Other Food Sales | 6,834 | 4,374 | 10,352 | 18,532 | 5,462 | 18,989 |
| 419000 Other Local Revenue | 14,495 | 27,683 | 43,248 | 21,566 | 18,514 | 21,347 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 457,807 | 485,535 | 473,461 | 507,748 | 557,855 | 594,445 |
| 440000 Commodities and Other Federal Grants | 14,596 | 2,000 | 0 | 32,246 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 18,438 | 129,797 |
| Total Revenues | 593,420 | 621,107 | 633,302 | 713,432 | 708,716 | 783,316 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 130,728 | 141,689 | 169,425 | 179,674 | 203,530 | 204,450 |
| 710200 Food Services - Benefits | 31,605 | 21,290 | 51,979 | 49,830 | 49,709 | 56,814 |
| 710300 Food Services - Purchased Services | 10,063 | 18,794 | 14,777 | 12,436 | 8,550 | 11,013 |
| 710400 Food Services - Supplies / Materials | 411,773 | 417,989 | 421,158 | 469,428 | 509,459 | 461,284 |
| 710500 Food Services - Capital Objects | 6,085 | 1,355 | 6,706 | 4,589 | 958 | 1,177 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 590,254 | 601,117 | 664,045 | 715,957 | 772,206 | 734,738 |

| | | | | | | |
|---|----------|---------------|---------------|---------------|----------------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 43,450 | 13,900 | 18,412 | 14,342 | 0 | 10,911 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 8,619 | 54,731 | 16,101 | 23,676 | 110,979 | 18,997 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 131,378 | 0 |
| 213000 Accounts Payable | 6,594 | 8,580 | 6,595 | 6,025 | 9,364 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 17,285 | 11,871 | 10,481 | 17,081 | 18,815 | 29,908 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 28,190 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 0 | 48,180 | 17,437 | 14,912 | -48,578 | 0 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 49,188 | 50,093 | 55,337 | 59,663 | 64,351 | 61,228 |

| | | | | | | |
|---|------|------|------|------|-------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.00 | 0.96 | 0.32 | 0.25 | -0.75 | 0.00 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 141 | 154 | 66 | 66 | 39 | 47 |
| 416100 Meal Sales - Reimbursable | 63,072 | 52,072 | 73,527 | 52,610 | 46,665 | 0 |
| 416200 Meal Sales - Non-reimbursable | 8,394 | 6,423 | 0 | 0 | 0 | 35,979 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 2,247 | 666 | 5,197 | 5,502 | 593 | 180 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 312,657 | 344,691 | 428,364 | 419,221 | 389,754 | 460,665 |
| 440000 Commodities and Other Federal Grants | 22,810 | 24,252 | 27,229 | 23,054 | 19,629 | 21,056 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 409,321 | 428,258 | 534,383 | 500,453 | 456,680 | 517,927 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 117,248 | 110,437 | 114,293 | 153,217 | 128,084 | 113,512 |
| 710200 Food Services - Benefits | 59,104 | 58,578 | 58,963 | 80,251 | 62,839 | 49,165 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 2,241 | 5,403 | 538 |
| 710400 Food Services - Supplies / Materials | 249,718 | 262,410 | 440,257 | 293,328 | 275,753 | 313,883 |
| 710500 Food Services - Capital Objects | 3,317 | 0 | -3,682 | 3,399 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 429,387 | 431,425 | 609,831 | 532,436 | 472,079 | 477,098 |

| | | | | | | |
|---|--------------|-------------|----------------|-----------------|-----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 74,970 | 112,325 | 50,176 | 14,347 | 5,168 | 22,923 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 6,476 | 4,508 | 2,249 | 6,322 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 72,762 | 113,228 | 104,166 | 89,345 | 94,794 | 95,899 |
| 213000 Accounts Payable | 0 | 70 | 278 | 3,495 | 3,495 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 28,629 | 34,419 | 32,932 | 16,321 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 2,208 | -973 | -76,421 | -108,404 | -123,804 | -82,975 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 35,782 | 35,952 | 50,819 | 44,370 | 39,340 | 39,758 |

| | | | | | | |
|---|------|-------|-------|-------|-------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.06 | -0.03 | -1.50 | -2.44 | -3.15 | -2.09 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 14 | 11 | 1 | 1 | 1 | 0 |
| 416100 Meal Sales - Reimbursable | 19,254 | 32,673 | 23,487 | 23,831 | 19,948 | 20,856 |
| 416200 Meal Sales - Non-reimbursable | 14,461 | 4,372 | 4,697 | 4,000 | 5,255 | 6,159 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 3,219 | 1,139 | 809 | 1,890 | 621 | 2,057 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 115,269 | 127,378 | 129,193 | 114,237 | 135,718 | 141,852 |
| 440000 Commodities and Other Federal Grants | 9,831 | 11,389 | 11,210 | 12,603 | 10,854 | 10,103 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 162,048 | 176,962 | 169,397 | 156,562 | 172,397 | 181,027 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 43,244 | 41,604 | 45,347 | 45,578 | 45,034 | 46,440 |
| 710200 Food Services - Benefits | 15,152 | 19,777 | 23,223 | 23,767 | 24,246 | 20,287 |
| 710300 Food Services - Purchased Services | 4,225 | 1,208 | 934 | 922 | 2,209 | 1,074 |
| 710400 Food Services - Supplies / Materials | 97,054 | 112,991 | 113,199 | 98,214 | 114,742 | 112,001 |
| 710500 Food Services - Capital Objects | 8,145 | 0 | 0 | 0 | 0 | 5,046 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 167,820 | 175,580 | 182,703 | 168,481 | 186,231 | 184,848 |

| | | | | | | |
|---|---------------|---------------|---------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 27,942 | 4,410 | 14,951 | 11,418 | 22,804 | 32,789 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 2,087 | 15,929 | 1,990 | 188 | 7 | 66 |
| 115000 Inventories | 5,951 | 7,104 | 6,656 | 6,071 | 7,352 | 6,537 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 9,461 | 4,782 | 12,302 | 16,577 | 55,995 | 53,695 |
| 213000 Accounts Payable | 7,568 | 375 | 2,038 | 2,213 | 1,719 | 7,358 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 8,825 | 10,778 | 11,055 | 12,604 | 0 | 9,711 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 6,537 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 10,126 | 11,508 | -1,798 | -13,717 | -27,551 | -37,909 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 13,985 | 14,632 | 15,225 | 14,040 | 15,519 | 15,404 |

| | | | | | | |
|---|------|------|-------|-------|-------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.72 | 0.79 | -0.12 | -0.98 | -1.78 | -2.46 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 46 | 0 |
| 416100 Meal Sales - Reimbursable | 6,739 | 5,253 | 6,608 | 5,692 | 6,623 | 6,167 |
| 416200 Meal Sales - Non-reimbursable | 2,279 | 2,664 | 2,692 | 3,042 | 2,536 | 1,062 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 8,671 | 2,302 | 1,164 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 603 | 1,109 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 70,236 | 70,616 | 63,393 | 65,698 | 61,435 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 6,232 | 0 | 0 | 1,168 | 63,246 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 2,669 | 0 | 0 | 0 |
| Total Revenues | 87,925 | 87,067 | 76,526 | 75,035 | 72,917 | 70,475 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 22,990 | 24,753 | 14,544 | 12,519 | 17,322 | 26,885 |
| 710200 Food Services - Benefits | 11,730 | 9,390 | 7,807 | 7,302 | 7,338 | 10,197 |
| 710300 Food Services - Purchased Services | 339 | 544 | 544 | 544 | 633 | 2,012 |
| 710400 Food Services - Supplies / Materials | 53,021 | 44,346 | 48,989 | 44,928 | 44,564 | 53,245 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 584 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 88,080 | 79,033 | 71,884 | 65,293 | 70,441 | 92,339 |

| | | | | | | |
|---|--------------|---------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 9,410 | 24,172 | 23,306 | 27,879 | 47,273 | 9,141 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 6,862 | 0 | 6,936 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 7,185 | 860 | 3,668 | 9,620 | 0 |
| 213000 Accounts Payable | 755 | 298 | 1,115 | 0 | 367 | 1,515 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 2,877 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 3,737 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 8,655 | 16,689 | 21,331 | 31,073 | 33,549 | 11,685 |

| | | | | | | |
|--|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | | | | | | |
| | 7,340 | 6,586 | 5,990 | 5,441 | 5,870 | 7,695 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | | | | | | |
| | 1.18 | 2.53 | 3.56 | 5.71 | 5.72 | 1.52 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 21 | 32 | 15 | 2 | 36 | 0 |
| 416100 Meal Sales - Reimbursable | 51,147 | 55,134 | 58,201 | 54,348 | 64,771 | 72,659 |
| 416200 Meal Sales - Non-reimbursable | 4,571 | 2,957 | 6,246 | 5,110 | 5,314 | 3,731 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 1,821 | 915 | 690 | 0 | 65 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 7,700 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 158,420 | 183,756 | 155,920 | 157,079 | 153,233 | 147,971 |
| 440000 Commodities and Other Federal Grants | 21,932 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 256 | 19,954 |
| Total Revenues | 245,612 | 242,794 | 221,072 | 216,539 | 223,675 | 244,315 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 61,408 | 76,707 | 71,170 | 69,761 | 60,186 | 62,116 |
| 710200 Food Services - Benefits | 33,185 | 42,567 | 43,209 | 34,961 | 39,491 | 46,023 |
| 710300 Food Services - Purchased Services | 65 | 671 | 3,733 | 6,752 | 885 | 961 |
| 710400 Food Services - Supplies / Materials | 124,152 | 112,581 | 128,922 | 132,591 | 134,058 | 135,215 |
| 710500 Food Services - Capital Objects | 8,507 | 2,716 | 1,250 | 3,007 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 227,317 | 235,242 | 248,284 | 247,072 | 234,620 | 244,315 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 77,374 | 88,183 | 56,895 | 25,067 | 0 | 19,954 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 3,309 | 2,749 | 20,839 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 4,963 | 2,241 |
| 213000 Accounts Payable | 0 | 0 | 0 | 1,097 | 44 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 16,236 | 19,493 | 17,832 | 14,623 | 14,731 | 16,570 |
| 218000 Payroll Withholding | 0 | 0 | 894 | 1,151 | 1,101 | 1,143 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 61,138 | 68,690 | 41,478 | 10,945 | 0 | 0 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 18,943 | 19,604 | 20,690 | 20,589 | 19,552 | 20,360 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 3.23 | 3.50 | 2.00 | 0.53 | 0.00 | 0.00 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 8,246 | 6,773 | 8,084 | 10,750 | 10,867 | 10,904 |
| 416200 Meal Sales - Non-reimbursable | 0 | -69 | -102 | -53 | -38 | -70 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 750 | 0 |
| 419000 Other Local Revenue | 1,504 | 0 | 3,656 | 4,101 | 3,242 | 0 |
| 439000 Other State Revenue | 16,593 | 0 | 0 | 0 | 15 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 58,580 | 42,312 | 45,755 | 48,431 | 50,776 | 43,613 |
| 440000 Commodities and Other Federal Grants | 0 | 4,018 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 25,798 | 40,839 | 24,056 | 5,118 | 22,096 | 21,715 |
| Total Revenues | 110,721 | 93,873 | 81,449 | 68,347 | 87,708 | 76,162 |

| | | | | | | |
|---|----------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 33,464 | 33,843 | 22,908 | 21,965 | 25,174 | 23,682 |
| 710200 Food Services - Benefits | 8,406 | 10,478 | 16,919 | 8,859 | 14,934 | 16,004 |
| 710300 Food Services - Purchased Services | 890 | 788 | 491 | 954 | 2,104 | 5,192 |
| 710400 Food Services - Supplies / Materials | 55,225 | 44,952 | 41,679 | 34,452 | 47,218 | 35,881 |
| 710500 Food Services - Capital Objects | 13,133 | 3,136 | 12 | 0 | 394 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 111,118 | 93,197 | 82,009 | 66,230 | 89,824 | 80,759 |

| | | | | | | |
|--|-------------|------------|----------|--------------|----------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 68 | 0 | 6,244 | 6,691 | 4,685 | 67 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 890 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 328 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 181 | 0 | 1,270 | 681 | 43 | 23 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 4,973 | 3,893 | 4,641 | 4,641 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | -113 | 562 | 1 | 2,117 | 1 | -4,597 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 9,260 | 7,766 | 6,834 | 5,519 | 7,485 | 6,730 |

| | | | | | | |
|---|-------|------|------|------|------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | -0.01 | 0.07 | 0.00 | 0.38 | 0.00 | -0.68 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 118,936 | 115,824 | 123,115 | 108,195 | 89,094 | 88,094 |
| 416200 Meal Sales - Non-reimbursable | 35,051 | 40,274 | 40,129 | 41,235 | 37,989 | 34,549 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 10,000 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 260 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 340,432 | 345,558 | 362,163 | 332,967 | 331,694 | 341,428 |
| 440000 Commodities and Other Federal Grants | 35,703 | 33,175 | 30,227 | 33,442 | 39,138 | 43,546 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 4,467 | 12,021 | 14,934 | 38,170 | 34,791 | 19,188 |
| Total Revenues | 534,589 | 546,852 | 570,568 | 564,009 | 532,706 | 527,065 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 2,738 | 3,709 | 2,653 | 3,294 | 580 | 263 |
| 710200 Food Services - Benefits | 212 | 293 | 199 | 640 | 117 | 55 |
| 710300 Food Services - Purchased Services | 249,353 | 262,402 | 268,670 | 279,854 | 271,499 | 260,943 |
| 710400 Food Services - Supplies / Materials | 282,286 | 276,684 | 299,046 | 270,715 | 251,135 | 259,977 |
| 710500 Food Services - Capital Objects | 0 | 3,764 | 0 | 9,506 | 9,375 | 5,827 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 534,589 | 546,852 | 570,568 | 564,009 | 532,706 | 527,065 |

| | | | | | | |
|--|----------|----------|----------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 27,716 | 0 | 7,351 | 27,783 | 135,716 | 6,103 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 11,101 | 50,857 | 54,377 | 24,123 | 49,371 | 7,833 |
| 115000 Inventories | 24,893 | 23,644 | 18,910 | 21,285 | 27,983 | 38,860 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 40,112 | 53,562 | 0 | 0 | 0 | 27,723 |
| 213000 Accounts Payable | 23,598 | 18,477 | 76,834 | 73,191 | 213,070 | 25,073 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 3,804 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 44,549 | 45,571 | 47,547 | 47,001 | 44,392 | 43,922 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 521 | 849 | 944 | 821 | 469 | 622 |
| 416100 Meal Sales - Reimbursable | 529,097 | 459,380 | 463,649 | 399,148 | 404,189 | 423,969 |
| 416200 Meal Sales - Non-reimbursable | -4,531 | -2,889 | -1,958 | -1,657 | -533 | -588 |
| 416900 Other Food Sales | 610 | 0 | 1,573 | 1,437 | 3,794 | 7,921 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 4,663 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 1,037,058 | 1,117,394 | 1,046,305 | 1,031,906 | 1,021,813 | 1,007,971 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 110,151 | 109,601 | 108,343 | 76,681 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 28,865 | 30,706 | 29,921 | 31,041 | 31,830 |
| Total Revenues | 1,562,755 | 1,603,599 | 1,651,370 | 1,575,840 | 1,569,116 | 1,548,406 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 496,880 | 418,055 | 453,822 | 439,436 | 465,180 | 457,306 |
| 710200 Food Services - Benefits | 161,671 | 156,987 | 174,520 | 179,991 | 182,473 | 162,024 |
| 710300 Food Services - Purchased Services | 47,975 | 38,066 | 34,426 | 43,859 | 41,073 | 53,180 |
| 710400 Food Services - Supplies / Materials | 845,396 | 819,517 | 816,227 | 858,387 | 895,182 | 853,891 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 24,703 | 0 | 14,500 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 19,466 | 15,000 | 36,073 | 28,833 | 31,057 | 30,214 |
| Total Expenditures | 1,571,388 | 1,447,625 | 1,515,068 | 1,575,209 | 1,614,965 | 1,571,115 |

| | | | | | | |
|---|----------------|----------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 442,211 | 133,329 | 122,149 | 0 | 54,703 |
| 112000 Investments | 314,352 | 0 | 412,744 | 413,567 | 414,036 | 414,658 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 28,942 | 26,328 | 29,716 | 28,610 | 153,706 | 26,294 |
| 115000 Inventories | 54,364 | 46,766 | 72,328 | 84,890 | 88,994 | 85,348 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 31,464 | 0 | 0 | 0 | 50,017 | 0 |
| 213000 Accounts Payable | 7,999 | 5,403 | 1,010 | 5,987 | 4,236 | 4,688 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 82,873 | 78,606 | 79,509 | 75,000 | 80,103 | 76,644 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 54,364 | 431,296 | 72,328 | 84,890 | 88,994 | 85,348 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 220,958 | 0 | 495,270 | 483,339 | 433,386 | 414,323 |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 130,949 | 120,635 | 126,256 | 131,267 | 134,580 | 130,926 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.69 | 0.00 | 3.92 | 3.68 | 3.22 | 3.16 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 3,198 | 3,124 | 2,758 | 3,157 | 4,460 | 2,268 |
| 416200 Meal Sales - Non-reimbursable | 69,887 | 60,166 | 55,605 | 49,205 | 48,449 | 48,131 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 227,835 | 238,270 | 247,345 | 244,695 | 159,271 | 318,117 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 9,115 | 7,000 | 0 | 6,663 | 12,596 | 89,092 |
| Total Revenues | 310,035 | 308,560 | 305,708 | 303,720 | 224,776 | 457,608 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 96,614 | 69,915 | 79,897 | 89,672 | 87,899 | 97,424 |
| 710200 Food Services - Benefits | 41,488 | 31,854 | 36,747 | 38,364 | 43,342 | 53,719 |
| 710300 Food Services - Purchased Services | 1,165 | 502 | 1,719 | 2,254 | 2,574 | 2,628 |
| 710400 Food Services - Supplies / Materials | 173,194 | 164,803 | 183,231 | 215,856 | 194,759 | 201,039 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 312,461 | 267,074 | 301,594 | 346,146 | 328,574 | 354,810 |

| | | | | | | |
|---|---------------|---------------|---------------|--------------|-----------------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 39,283 | 42,480 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 20,128 | 0 | 946 | 78,588 | 124,882 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 89,580 | 0 |
| 213000 Accounts Payable | 0 | 0 | 29 | 16,808 | 0 | 0 |
| 214000 Contracts Payable | 9,314 | 0 | 0 | 60,780 | 60,780 | 0 |
| 217000 Salaries / Benefits Payable | 13,017 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 77,320 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | -2,203 | 39,283 | 43,397 | 1,000 | -102,798 | 0 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 26,038 | 22,256 | 25,133 | 28,846 | 27,381 | 29,568 |

| | | | | | | |
|---|-------|------|------|------|-------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | -0.08 | 1.77 | 1.73 | 0.03 | -3.75 | 0.00 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WEST JEFFERSON**
 DISTRICT / CHARTER NUMBER: **253.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 46,148 | 30,286 | 42,015 | 35,712 | 39,910 | 35,084 |
| 416200 Meal Sales - Non-reimbursable | 539 | 896 | 312 | 193 | 230 | 168 |
| 416900 Other Food Sales | 3,066 | 1,553 | 1,738 | 2,045 | 1,035 | 1,107 |
| 419000 Other Local Revenue | 3,159 | 1,807 | 4,099 | 1,609 | 852 | 1,673 |
| 439000 Other State Revenue | 0 | 190 | 0 | 750 | 125 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 229,663 | 253,293 | 244,489 | 212,349 | 175,666 | 200,819 |
| 440000 Commodities and Other Federal Grants | 14,284 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 5,544 | 5,713 | 5,898 | 5,341 | 5,614 | 5,614 |
| Total Revenues | 302,403 | 293,738 | 298,551 | 257,999 | 223,432 | 244,465 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 74,767 | 75,409 | 76,820 | 73,948 | 76,912 | 76,638 |
| 710200 Food Services - Benefits | 33,860 | 41,044 | 35,974 | 33,998 | 38,383 | 42,087 |
| 710300 Food Services - Purchased Services | 483 | 1,561 | 1,411 | 1,506 | 1,518 | 1,825 |
| 710400 Food Services - Supplies / Materials | 149,905 | 164,119 | 169,085 | 144,669 | 142,066 | 122,208 |
| 710500 Food Services - Capital Objects | 10,284 | 0 | 4,346 | 10,380 | 4,161 | 2,159 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 269,299 | 282,133 | 287,636 | 264,501 | 263,040 | 244,917 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 72,987 | 79,102 | 83,024 | 81,037 | 44,438 | 28,691 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 5,240 | 9,702 | 7,584 | 5,103 | 19,001 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 197 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 13,850 | 13,600 | 11,069 | 13,269 | 13,994 | 12,597 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 59,137 | 70,742 | 81,657 | 75,155 | 35,547 | 35,095 |

| | | | | | | |
|--|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | | | | | | |
| | 22,442 | 23,511 | 23,970 | 22,042 | 21,920 | 20,410 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | | | | | | |
| | 2.64 | 3.01 | 3.41 | 3.41 | 1.62 | 1.72 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 2,066 | 1,076 | 1,053 | 891 | 764 | 746 |
| 416100 Meal Sales - Reimbursable | 187,144 | 173,268 | 167,629 | 167,520 | 154,609 | 158,419 |
| 416200 Meal Sales - Non-reimbursable | 10,237 | 11,423 | 265,224 | 9,988 | 10,555 | 8,716 |
| 416900 Other Food Sales | 11,690 | 10,267 | 11,467 | 318 | 526 | 453 |
| 419000 Other Local Revenue | 20,005 | 21,022 | 17,719 | 19,976 | 18,079 | 19,636 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 1,123,647 | 1,171,432 | 924,791 | 1,277,134 | 1,268,290 | 1,345,359 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 1,354,789 | 1,388,488 | 1,387,883 | 1,475,827 | 1,452,823 | 1,533,329 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 376,085 | 359,207 | 361,548 | 374,042 | 394,401 | 383,868 |
| 710200 Food Services - Benefits | 221,581 | 177,610 | 193,049 | 196,081 | 226,453 | 182,562 |
| 710300 Food Services - Purchased Services | 20,078 | 22,883 | 21,953 | 18,949 | 24,574 | 29,402 |
| 710400 Food Services - Supplies / Materials | 613,262 | 673,911 | 703,931 | 826,280 | 832,407 | 902,710 |
| 710500 Food Services - Capital Objects | 30,533 | 19,201 | 26,529 | 8,327 | 5,912 | 10,457 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 604 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 134,000 | 0 | 0 |
| Total Expenditures | 1,261,539 | 1,252,812 | 1,307,010 | 1,557,679 | 1,483,747 | 1,509,603 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 55,828 | 20,365 | 60,334 | 60,562 | 43,829 | 62,391 |
| 112000 Investments | 322,243 | 482,890 | 525,187 | 439,515 | 269,685 | 429,504 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 3,299 | 1,649 | 1,649 | 1,649 | 160,527 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 69,136 | 44,957 | 47,136 | 44,415 | 47,427 | 43,724 |
| 218000 Payroll Withholding | 16,892 | 30,153 | 30,429 | 30,141 | 30,910 | 28,741 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 295,342 | 429,794 | 509,605 | 427,170 | 395,704 | 419,430 |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 105,128 | 104,401 | 108,918 | 129,807 | 123,646 | 125,800 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 2.81 | 4.12 | 4.68 | 3.29 | 3.20 | 3.33 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 187 | 227 | 149 | 147 | 74 | 125 |
| 416100 Meal Sales - Reimbursable | 37,281 | 42,460 | 45,264 | 40,880 | 45,914 | 39,039 |
| 416200 Meal Sales - Non-reimbursable | 9,830 | 11,369 | 9,179 | 7,801 | 8,782 | 7,503 |
| 416900 Other Food Sales | 14,208 | 15,587 | 1,872 | 1,390 | 2,004 | 1,380 |
| 419000 Other Local Revenue | 1,136 | 1,423 | 5,316 | 714 | 905 | 761 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 284,499 | 265,726 | 259,080 | 244,681 | 270,348 | 220,704 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 7,619 | 5,203 | 0 | 0 | 0 | 0 |
| Total Revenues | 354,760 | 341,995 | 320,860 | 295,613 | 328,027 | 269,512 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 106,524 | 74,554 | 78,282 | 70,540 | 76,742 | 73,129 |
| 710200 Food Services - Benefits | 45,322 | 32,128 | 31,888 | 30,713 | 28,360 | 27,485 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 200,364 | 196,695 | 225,426 | 182,873 | 216,453 | 178,588 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 5,298 | 0 | 0 | 0 |
| Total Expenditures | 352,210 | 303,377 | 340,894 | 284,126 | 321,555 | 279,202 |

| | | | | | | |
|---|----------------|---------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 53,430 | 83,715 | 63,097 | 72,490 | 77,224 | 67,418 |
| 112000 Investments | 72,619 | 72,823 | 72,990 | 73,135 | 73,206 | 73,328 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 2,259 | 1,809 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 21,972 | 14,293 | 15,685 | 13,736 | 12,068 | 12,073 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 64,592 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 101,818 | 75,844 | 120,402 | 131,889 | 138,362 | 128,673 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 29,351 | 25,281 | 28,408 | 23,677 | 26,796 | 23,267 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 3.47 | 3.00 | 4.24 | 5.57 | 5.16 | 5.53 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 1,038,646 | 945,842 | 973,706 | 921,627 | 877,853 | 878,111 |
| 416200 Meal Sales - Non-reimbursable | 285,979 | 220,041 | 194,714 | 157,221 | 161,260 | 142,450 |
| 416900 Other Food Sales | 96,170 | 70,907 | 58,428 | 74,915 | 64,712 | 60,245 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 1,870,437 | 1,962,307 | 2,037,918 | 2,102,128 | 2,079,352 | 2,095,455 |
| 440000 Commodities and Other Federal Grants | 373,023 | 403,531 | 414,957 | 416,662 | 398,461 | 442,840 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 78,905 | 83,588 | 103,118 | 223,398 | 88,304 | 81,651 |
| Total Revenues | 3,743,160 | 3,686,216 | 3,782,841 | 3,895,951 | 3,669,942 | 3,700,752 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 1,072,339 | 1,140,672 | 1,192,669 | 1,203,776 | 1,225,113 | 1,145,262 |
| 710200 Food Services - Benefits | 486,568 | 445,810 | 469,443 | 486,672 | 490,353 | 468,201 |
| 710300 Food Services - Purchased Services | 0 | 41,716 | 43,901 | 39,292 | 45,682 | 43,401 |
| 710400 Food Services - Supplies / Materials | 1,945,820 | 1,824,180 | 2,031,144 | 1,997,264 | 1,885,551 | 1,933,766 |
| 710500 Food Services - Capital Objects | 243,692 | 348,556 | 96,041 | 33,647 | 90,165 | 23,288 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 62,564 | 70,000 | 120,000 | 120,000 | 120,000 | 92,637 |
| Total Expenditures | 3,810,983 | 3,870,934 | 3,953,198 | 3,880,651 | 3,856,864 | 3,706,555 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 587,045 | 326,914 | 258,236 | 314,645 | 0 | 69,026 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 128,643 | 130,199 | 34,945 | 33,063 | 331,442 | 39,942 |
| 115000 Inventories | 56,019 | 78,781 | 73,146 | 73,146 | 73,146 | 73,146 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 182,157 | 0 |
| 213000 Accounts Payable | 63,188 | 7,073 | 8,251 | 26,215 | 12,358 | 17,750 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 146,768 | 151,788 | 151,400 | 172,663 | 175,019 | 135,113 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 78,781 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 561,751 | 298,252 | 206,676 | 221,976 | 35,054 | 29,251 |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 317,582 | 322,578 | 329,433 | 323,388 | 321,405 | 308,880 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.77 | 0.92 | 0.63 | 0.69 | 0.11 | 0.09 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 359 | 202 | 768 | 153 | 90 | 220 |
| 416100 Meal Sales - Reimbursable | 311,861 | 282,714 | 271,061 | 233,270 | 221,935 | 246,327 |
| 416200 Meal Sales - Non-reimbursable | 191,891 | 189,764 | 173,899 | 171,216 | 174,296 | 170,519 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 300 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 874,174 | 1,000,230 | 1,010,462 | 995,936 | 1,062,480 | 951,241 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 99,315 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 35,000 | 0 |
| Total Revenues | 1,378,285 | 1,472,910 | 1,456,190 | 1,400,575 | 1,493,801 | 1,467,922 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 254 | 285 | 195 | 460 | 663 | 159 |
| 710200 Food Services - Benefits | 48 | 55 | 37 | 139 | 204 | 50 |
| 710300 Food Services - Purchased Services | 643,329 | 681,010 | 680,070 | 685,501 | 705,264 | 699,904 |
| 710400 Food Services - Supplies / Materials | 634,082 | 713,064 | 723,845 | 664,435 | 684,524 | 695,927 |
| 710500 Food Services - Capital Objects | 23,153 | 51,286 | 4,252 | 4,293 | 1,375 | 2,539 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 20,071 | 21,747 | 26,333 | 25,289 | 25,087 | 17,589 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 45,000 | 45,000 | 45,000 | 35,000 | 0 | 0 |
| Total Expenditures | 1,365,937 | 1,512,447 | 1,479,732 | 1,415,117 | 1,417,117 | 1,416,168 |

| | | | | | | |
|---|----------------|---------------|---------------|---------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 97,951 | 47,543 | 31,691 | 0 | 0 | 125,034 |
| 112000 Investments | 20,045 | 20,096 | 19 | 54 | 76 | 117 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 391 | 18,744 | 145,381 | 10,318 |
| 115000 Inventories | 27,764 | 38,720 | 50,479 | 61,525 | 61,213 | 61,213 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 12,175 | 61,759 | 0 |
| 213000 Accounts Payable | 1,841 | 1,977 | 1,740 | 1,850 | 1,929 | 1,946 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 38,720 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 143,919 | 65,662 | 80,840 | 66,298 | 142,982 | 194,736 |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 113,828 | 126,037 | 123,311 | 117,926 | 118,093 | 118,014 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.26 | 0.52 | 0.66 | 0.56 | 1.21 | 1.65 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 541,899 | 479,562 | 491,577 | 480,999 | 459,960 | 454,675 |
| 416200 Meal Sales - Non-reimbursable | 125,826 | 104,647 | 105,295 | 100,719 | 91,146 | 44,653 |
| 416900 Other Food Sales | 7,539 | 6,277 | 6,318 | 6,043 | 5,461 | 2,669 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 1,475,311 | 1,515,933 | 1,568,435 | 1,551,943 | 1,523,020 | 1,421,239 |
| 440000 Commodities and Other Federal Grants | 94,893 | 84,705 | 75,739 | 55,031 | 67,506 | 80,985 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 50,939 | 49,830 | 48,509 | 47,423 | 47,411 | 44,030 |
| Total Revenues | 2,296,407 | 2,240,954 | 2,295,873 | 2,242,158 | 2,194,504 | 2,048,251 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 703,194 | 689,820 | 677,680 | 662,224 | 664,773 | 618,075 |
| 710200 Food Services - Benefits | 245,393 | 240,088 | 221,942 | 233,311 | 242,722 | 238,152 |
| 710300 Food Services - Purchased Services | 63,060 | 74,668 | 77,255 | 104,659 | 82,104 | 75,525 |
| 710400 Food Services - Supplies / Materials | 1,180,353 | 1,164,565 | 1,267,523 | 1,289,982 | 1,313,922 | 1,041,407 |
| 710500 Food Services - Capital Objects | 39,286 | 24,434 | 8,119 | 17,651 | 35,977 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 2,231,286 | 2,193,575 | 2,252,519 | 2,307,827 | 2,339,498 | 1,973,159 |

| | | | | | | |
|--|----------------|----------|----------------|----------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 206,978 | 250,178 | 295,617 | 195,409 | 0 | 159,975 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 47,455 | 55,795 | 64,086 | 95,732 | 531,537 | 54,476 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 385,169 | 0 |
| 213000 Accounts Payable | 0 | 2,027 | 13,727 | 12,576 | 13,062 | 8,347 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 7,601 | 9,451 | 9,366 | 9,451 | 9,491 | 7,581 |
| 218000 Payroll Withholding | 4,997 | 5,281 | 4,042 | 2,215 | 1,910 | 1,526 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 289,214 | 0 | 266,899 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 241,835 | 0 | 332,568 | 0 | 121,905 | 196,997 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 185,941 | 182,798 | 187,710 | 192,319 | 194,958 | 164,430 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.30 | 0.00 | 1.77 | 0.00 | 0.63 | 1.20 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|---------------|---------------|----------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 61 | 72 | 56 | 54 | 23 | 41 |
| 416100 Meal Sales - Reimbursable | 30,718 | 27,155 | 24,725 | 21,452 | 20,414 | 20,842 |
| 416200 Meal Sales - Non-reimbursable | 1,650 | 1,854 | 986 | 1,128 | 672 | 961 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 1,021 | 0 | 13 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 77,220 | 74,142 | 54,090 | 60,279 | 63,610 | 60,683 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 8,272 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 1,307 | 1,571 | 26,599 | 0 |
| Total Revenues | 109,649 | 103,223 | 90,457 | 84,484 | 111,331 | 82,527 |

| | | | | | | |
|---|----------------|----------------|---------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 38,625 | 38,071 | 35,477 | 38,156 | 40,196 | 44,400 |
| 710200 Food Services - Benefits | 14,189 | 13,976 | 16,647 | 18,710 | 17,855 | 18,561 |
| 710300 Food Services - Purchased Services | 1,617 | 2,510 | 1,685 | 1,433 | 2,054 | 3,016 |
| 710400 Food Services - Supplies / Materials | 54,728 | 53,464 | 45,718 | 41,139 | 45,104 | 40,809 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 1,288 | 40,370 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 109,159 | 108,021 | 99,527 | 100,726 | 145,579 | 106,786 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 80,769 | 73,906 | 56,963 | 48,144 | 5,901 | 15,714 |
| 112000 Investments | 25,078 | 25,149 | 25,206 | 25,259 | 25,285 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 4 | 1,661 | 9,589 | 1,665 | 9,743 | 2,225 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 2,066 | 1,423 | 0 | 0 | 0 | 1,253 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 7,590 | 7,896 | 9,431 | 8,982 | 9,091 | 6,329 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 2,778 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 96,195 | 91,397 | 82,327 | 66,086 | 31,838 | 7,579 |

| | | | | | | |
|---|-------|-------|-------|-------|--------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 9,097 | 9,002 | 8,294 | 8,394 | 12,132 | 8,899 |

| | | | | | | |
|---|-------|-------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 10.57 | 10.15 | 9.93 | 7.87 | 2.62 | 0.85 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 251,615 | 231,327 | 206,430 | 194,901 | 176,735 | 180,122 |
| 416200 Meal Sales - Non-reimbursable | 13,567 | 11,593 | 10,929 | 11,351 | 11,116 | 8,672 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 66,983 | 74,112 | 65,189 | 61,580 | 92,550 | 93,229 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 1,500 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 360,680 | 391,194 | 382,617 | 448,307 | 458,469 | 462,132 |
| 440000 Commodities and Other Federal Grants | 6,025 | 7,055 | 0 | 750 | 1,000 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 24,000 | 24,500 | 20,000 | 25,000 | 22,000 | 23,000 |
| Total Revenues | 722,870 | 739,781 | 686,665 | 741,889 | 761,870 | 767,155 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 242,833 | 237,536 | 241,728 | 261,002 | 267,842 | 265,441 |
| 710200 Food Services - Benefits | 125,332 | 123,854 | 134,430 | 139,522 | 146,328 | 146,645 |
| 710300 Food Services - Purchased Services | 9,664 | 8,898 | 10,775 | 14,706 | 7,036 | 6,886 |
| 710400 Food Services - Supplies / Materials | 348,776 | 309,152 | 291,068 | 314,323 | 353,902 | 323,636 |
| 710500 Food Services - Capital Objects | 8,157 | -656 | 9,626 | 22,367 | 8,996 | 769 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 734,762 | 678,784 | 687,627 | 751,920 | 784,104 | 743,377 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 65,541 | 127,771 | 114,494 | 98,723 | 26,194 | 92,290 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 3,507 | 1,078 | 20,269 | 14,025 | 60,245 | 13,359 |
| 115000 Inventories | 33,941 | 31,367 | 32,762 | 48,058 | 0 | 55,851 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 50,540 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 359 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 2,815 | 0 | 4,311 | 6,883 | 3,034 | 9,070 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 43,255 | 42,236 | 45,788 | 46,389 | 56,573 | 43,437 |
| 218000 Payroll Withholding | 7,318 | 7,023 | 7,790 | 7,929 | 0 | 7,843 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 33,941 | 31,367 | 32,762 | 48,058 | 0 | 55,850 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 15,660 | 79,231 | 76,874 | 51,547 | 77,372 | 45,300 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 61,230 | 56,565 | 57,302 | 62,660 | 65,342 | 61,948 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.26 | 1.40 | 1.34 | 0.82 | 1.18 | 0.73 |

Consult the IFARMS 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: **281.1**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 12,494 | 8,935 | 6,574 | 10,730 |
| 416200 Meal Sales - Non-reimbursable | 12,336 | 12,346 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 14,694 | 15,914 | 12,140 | 13,955 | 14,666 | 20,398 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 7,741 | 4,644 | 6,904 | 6,847 | 0 | 0 |
| Total Revenues | 34,771 | 32,904 | 31,538 | 29,737 | 21,240 | 31,128 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 9,603 | 6,348 | 7,713 | 7,497 | 6,766 | 6,203 |
| 710200 Food Services - Benefits | 735 | 486 | 536 | 505 | 442 | 722 |
| 710300 Food Services - Purchased Services | 22,571 | 25,456 | 22,723 | 21,157 | 14,032 | 24,203 |
| 710400 Food Services - Supplies / Materials | 1,862 | 614 | 566 | 578 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 34,771 | 32,904 | 31,538 | 29,737 | 21,240 | 31,128 |

| | | | | | | |
|--|----------|----------|----------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 0 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 354 | 1,752 | 2,430 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 2,878 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 1,752 | 2,430 | 0 |
| 213000 Accounts Payable | 0 | 0 | 3,232 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 2,898 | 2,742 | 2,628 | 2,478 | 1,770 | 2,594 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 52,069 | 46,412 | 46,139 | 43,600 | 46,149 | 56,950 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 23,060 | 26,879 | 23,514 | 26,279 | 27,215 | 33,029 |
| 440000 Commodities and Other Federal Grants | 8,188 | 7,402 | 5,971 | 5,618 | 8,723 | 7,674 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 34,000 | 26,300 | 25,489 | 30,000 | 33,809 | 30,000 |
| Total Revenues | 117,317 | 106,993 | 101,113 | 105,497 | 115,896 | 127,653 |

| | | | | | | |
|---|----------------|---------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 39,814 | 34,837 | 35,812 | 39,050 | 43,373 | 45,224 |
| 710200 Food Services - Benefits | 16,626 | 18,036 | 18,375 | 17,624 | 18,125 | 17,078 |
| 710300 Food Services - Purchased Services | 843 | 2,085 | 479 | 1,835 | 997 | 2,320 |
| 710400 Food Services - Supplies / Materials | 47,676 | 44,548 | 49,638 | 44,618 | 53,787 | 51,427 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 1,984 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 104,959 | 99,506 | 104,304 | 103,127 | 118,266 | 116,049 |

| | | | | | | |
|---|----------|--------------|----------|--------------|----------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 749 | 12,420 | 8,329 | 14,463 | 17,196 | 36,069 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 3,866 | 107 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 1,483 | 2,437 | 1,552 | 655 | 10 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 7,428 | 6,899 | 6,904 | 10,034 | 17,186 | 24,465 |
| 218000 Payroll Withholding | 0 | 0 | -127 | 1,404 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | -4,296 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 0 | 3,191 | 0 | 2,370 | 0 | 11,604 |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 8,747 | 8,292 | 8,692 | 8,594 | 9,856 | 9,671 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.00 | 0.38 | 0.00 | 0.28 | 0.00 | 1.20 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 36,346 | 39,450 | 48,673 | 40,079 | 46,625 | 41,851 |
| 416200 Meal Sales - Non-reimbursable | 6,922 | 6,202 | 6,108 | 6,148 | 3,127 | 7,040 |
| 416900 Other Food Sales | 794 | 1,107 | 1,254 | 1,879 | 998 | 4 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 70,769 | 66,381 | 59,441 | 62,526 | 66,055 | 65,781 |
| 440000 Commodities and Other Federal Grants | 11,795 | 9,478 | 8,487 | 10,023 | 12,260 | 12,762 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 17 | 14 |
| 460000 Transfers In | 12,017 | 14,828 | 17,371 | 26,286 | 25,375 | 24,674 |
| Total Revenues | 138,643 | 137,446 | 141,334 | 146,941 | 154,457 | 152,126 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 48,442 | 48,188 | 46,735 | 47,502 | 47,469 | 49,294 |
| 710200 Food Services - Benefits | 33,360 | 37,056 | 38,322 | 38,211 | 42,066 | 40,179 |
| 710300 Food Services - Purchased Services | 320 | 655 | 466 | 496 | 692 | 763 |
| 710400 Food Services - Supplies / Materials | 56,517 | 51,547 | 55,811 | 60,732 | 64,230 | 56,315 |
| 710500 Food Services - Capital Objects | 4 | 0 | 0 | 0 | 0 | 5,575 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 138,643 | 137,446 | 141,334 | 146,941 | 154,457 | 152,126 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 14,079 | 13,820 | 7,497 | 12,372 | 6,779 | 15,251 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 2,349 | 760 | 7,601 | 230 | 8,055 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 13,878 | 13,773 | 14,291 | 11,795 | 12,215 | 4,582 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 8,050 |
| 221000 Deferred Revenue | 2,550 | 807 | 807 | 807 | 2,619 | 2,619 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 11,554 | 11,454 | 11,778 | 12,245 | 12,871 | 12,677 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 52,804 | 50,882 | 48,318 | 45,125 | 51,893 | 52,035 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 65 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 108,704 | 97,666 | 106,777 | 113,031 | 116,130 | 130,243 |
| 440000 Commodities and Other Federal Grants | 29,515 | 15,711 | 14,139 | 14,653 | 17,764 | 20,414 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 310 | 0 | 21,176 | 18,369 | 13,983 | 47,516 |
| Total Revenues | 191,333 | 164,259 | 190,475 | 191,178 | 199,770 | 250,208 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 69,201 | 67,659 | 70,696 | 69,853 | 66,725 | 77,903 |
| 710200 Food Services - Benefits | 0 | 0 | 19,847 | 14,507 | 15,410 | 16,364 |
| 710300 Food Services - Purchased Services | 966 | 823 | 994 | 2,926 | 2,956 | 4,182 |
| 710400 Food Services - Supplies / Materials | 109,874 | 89,344 | 105,371 | 103,892 | 114,679 | 151,759 |
| 710500 Food Services - Capital Objects | 12,346 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 192,387 | 157,826 | 196,908 | 191,178 | 199,770 | 250,208 |

| | | | | | | |
|--|----------|--------------|----------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 9,747 | 16,371 | 12,081 | 12,811 | 11,503 | 13,675 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 19 | 1,868 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 9,747 | 9,938 | 12,081 | 12,811 | 11,484 | 11,807 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | 6,433 | 0 | 0 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 16,032 | 13,152 | 16,409 | 15,932 | 16,648 | 20,851 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.00 | 0.49 | 0.00 | 0.00 | 0.00 | 0.00 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 38,621 | 34,912 | 33,347 | 26,674 | 27,339 | 26,942 |
| 416200 Meal Sales - Non-reimbursable | 2,930 | 2,538 | 2,460 | 2,438 | 1,637 | 924 |
| 416900 Other Food Sales | 1,025 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 900 | 0 | 0 | 276 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 72,811 | 73,870 | 79,646 | 76,088 | 65,901 | 55,932 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 8,358 | 7,856 | 17,467 |
| Total Revenues | 115,387 | 112,220 | 115,453 | 113,558 | 103,009 | 101,265 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 53,193 | 48,492 | 51,279 | 52,582 | 42,301 | 39,973 |
| 710200 Food Services - Benefits | 13,451 | 14,347 | 17,293 | 17,164 | 12,270 | 12,288 |
| 710300 Food Services - Purchased Services | 804 | 1,458 | 568 | 409 | 1,461 | 2,877 |
| 710400 Food Services - Supplies / Materials | 55,039 | 54,000 | 55,854 | 50,472 | 46,977 | 46,127 |
| 710500 Food Services - Capital Objects | 0 | 8,535 | 5,210 | 21 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 122,487 | 126,832 | 130,204 | 120,648 | 103,009 | 101,265 |

| | | | | | | |
|--|---------------|---------------|--------------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 46,032 | 33,095 | 21,724 | 12,534 | 0 | 7,451 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 1,001 | 0 | 80 | 7 | 473 | 70 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 7,542 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 2,636 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 10,580 | 11,254 | 12,078 | 12,541 | 8,015 | 3,761 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 3,760 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 36,453 | 21,841 | 7,090 | 0 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|--------|--------|--------|--------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 10,207 | 10,569 | 10,850 | 10,054 | 8,584 | 8,439 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 3.57 | 2.07 | 0.65 | 0.00 | 0.00 | 0.00 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WHITEPINE JOINT**
 DISTRICT / CHARTER NUMBER: **288.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 33,467 | 29,962 | 26,070 | 21,215 | 17,373 | 18,208 |
| 416200 Meal Sales - Non-reimbursable | 5,121 | 4,337 | 5,024 | 4,583 | 4,458 | 7,061 |
| 416900 Other Food Sales | 537 | 261 | 340 | 243 | 287 | 0 |
| 419000 Other Local Revenue | 88 | 88 | 1,000 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 68,352 | 69,852 | 63,991 | 64,457 | 56,126 | 55,477 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 18,007 | 20,903 | 23,482 | 32,908 | 47,405 | 36,058 |
| Total Revenues | 125,572 | 125,403 | 119,907 | 123,406 | 125,649 | 116,804 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 45,192 | 44,732 | 45,274 | 45,003 | 47,206 | 44,805 |
| 710200 Food Services - Benefits | 25,247 | 24,976 | 25,659 | 25,153 | 28,787 | 23,308 |
| 710300 Food Services - Purchased Services | 320 | 563 | 862 | 390 | 367 | 633 |
| 710400 Food Services - Supplies / Materials | 53,272 | 53,438 | 46,343 | 51,041 | 47,037 | 46,559 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 224 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 1,541 | 1,694 | 1,769 | 1,819 | 2,028 | 1,499 |
| Total Expenditures | 125,572 | 125,403 | 119,907 | 123,406 | 125,649 | 116,804 |

| | | | | | | |
|--|----------|----------|----------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 5,860 | 6,065 | 4,698 | 5,697 | 92 | 5,999 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 169 | 0 | 171 | 0 | 5,990 | 6 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 88 | 164 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 5,941 | 5,901 | 4,869 | 5,697 | 6,082 | 6,005 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|--------|--------|-------|--------|--------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 10,464 | 10,450 | 9,992 | 10,284 | 10,471 | 9,734 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 40,788 | 42,063 | 42,833 | 43,278 | 40,487 | 40,408 |
| 416200 Meal Sales - Non-reimbursable | 2,284 | 2,181 | 1,255 | 1,318 | 1,024 | 1,251 |
| 416900 Other Food Sales | 3,229 | 0 | 582 | 0 | 0 | 33,568 |
| 419000 Other Local Revenue | 0 | 2,769 | 21 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 162,517 | 154,206 | 134,553 | 148,268 | 152,651 | 157,425 |
| 440000 Commodities and Other Federal Grants | 27,283 | 32,451 | 30,901 | 16,768 | 34,302 | 34,259 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 59,588 | 5,440 | 16,720 | 3,794 | 4,245 | 0 |
| Total Revenues | 295,689 | 239,110 | 226,865 | 213,426 | 232,709 | 266,911 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 86,149 | 63,769 | 53,239 | 54,081 | 51,004 | 66,517 |
| 710200 Food Services - Benefits | 47,236 | 18,750 | 12,101 | 17,961 | 15,023 | 21,968 |
| 710300 Food Services - Purchased Services | 329 | 412 | 140 | 1,102 | 1,054 | 699 |
| 710400 Food Services - Supplies / Materials | 163,330 | 156,179 | 161,385 | 129,349 | 149,193 | 189,559 |
| 710500 Food Services - Capital Objects | 12,658 | 0 | 0 | 0 | 0 | 21,282 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 309,702 | 239,110 | 226,865 | 202,493 | 216,274 | 300,025 |

| | | | | | | |
|--|----------|----------|----------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 17,496 | 5,017 | 302 | 16,659 | 23,020 | 6,097 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 589 | 0 | 2,441 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 1,887 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 17,496 | 5,017 | 891 | 5,726 | 0 | 14,751 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 886 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | 0 | 0 | 10,933 | 23,574 | -9,540 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 25,809 | 19,926 | 18,905 | 16,874 | 18,023 | 25,002 |

| | | | | | | |
|---|------|------|------|------|------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.00 | 0.00 | 0.00 | 0.65 | 1.31 | -0.38 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 4,608 | 4,362 | 4,366 | 4,196 | 4,127 | 4,812 |
| 416200 Meal Sales - Non-reimbursable | 3,728 | 3,653 | 4,145 | 4,387 | 3,787 | 4,484 |
| 416900 Other Food Sales | 145 | 267 | 164 | 388 | 291 | 565 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 32,442 | 27,503 | 22,307 | 20,800 | 21,483 | 29,890 |
| 440000 Commodities and Other Federal Grants | 11,448 | 3,936 | 3,634 | 2,947 | 2,817 | 3,116 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 15,000 | 9,000 | 10,000 | 15,000 | 20,000 | 20,000 |
| Total Revenues | 67,371 | 48,721 | 44,616 | 47,718 | 52,505 | 62,867 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 19,032 | 18,929 | 18,771 | 22,625 | 20,749 | 20,875 |
| 710200 Food Services - Benefits | 5,116 | 5,431 | 6,150 | 6,314 | 7,076 | 7,620 |
| 710300 Food Services - Purchased Services | 1,337 | 1,633 | 1,495 | 1,332 | 825 | 1,484 |
| 710400 Food Services - Supplies / Materials | 30,120 | 26,689 | 21,334 | 21,736 | 22,221 | 22,762 |
| 710500 Food Services - Capital Objects | 6,570 | 242 | 0 | 0 | 0 | 6,964 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 62,175 | 52,924 | 47,750 | 52,007 | 50,871 | 59,705 |

| | | | | | | |
|---|---------------|--------------|--------------|-------------|------------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 14,138 | 10,060 | 6,980 | 3,405 | 5,164 | 8,468 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 3,471 | 3,596 | 3,650 | 4,364 | 4,489 | 4,631 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 10,667 | 6,464 | 3,330 | -959 | 675 | 3,837 |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 5,181 | 4,410 | 3,979 | 4,334 | 4,239 | 4,975 |

| | | | | | | |
|---|------|------|------|-------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 2.06 | 1.47 | 0.84 | -0.22 | 0.16 | 0.77 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 5 | 14 | 7 | 2 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 27,142 | 25,776 | 22,686 | 17,508 | 21,087 | 25,063 |
| 416200 Meal Sales - Non-reimbursable | 4,022 | 3,865 | 3,322 | 3,671 | 3,759 | 3,211 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 35,761 | 28,320 | 28,587 | 24,697 | 23,923 | 26,536 |
| 440000 Commodities and Other Federal Grants | 5,486 | 3,488 | 3,551 | 3,107 | 3,115 | 3,397 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 7,944 | 9,049 | 3,428 |
| Total Revenues | 72,416 | 61,463 | 58,153 | 56,929 | 60,933 | 61,635 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 16,107 | 16,870 | 17,025 | 20,826 | 21,068 | 18,023 |
| 710200 Food Services - Benefits | 9,444 | 6,453 | 6,973 | 7,555 | 8,073 | 8,421 |
| 710300 Food Services - Purchased Services | 505 | 230 | 373 | 280 | 190 | 240 |
| 710400 Food Services - Supplies / Materials | 39,352 | 40,138 | 35,776 | 29,618 | 31,602 | 34,951 |
| 710500 Food Services - Capital Objects | 0 | 1,436 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 65,408 | 65,127 | 60,147 | 58,279 | 60,933 | 61,635 |

| | | | | | | |
|---|--------------|--------------|--------------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 2,034 | 3,288 | 2,124 | 3,812 | 3,963 | 4,262 |
| 112000 Investments | 8,475 | 3,340 | 2,997 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 52 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 3,449 | 3,263 | 3,736 | 3,795 | 3,963 | 4,262 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 35 | 17 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 7,008 | 3,344 | 1,350 | 0 | 0 | 0 |

| | | | | | | |
|--|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | | | | | | |
| | 5,451 | 5,427 | 5,012 | 4,857 | 5,078 | 5,136 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | | | | | | |
| | 1.29 | 0.62 | 0.27 | 0.00 | 0.00 | 0.00 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 199 | 193 | 138 | 80 | 25 | 27 |
| 416100 Meal Sales - Reimbursable | 41,660 | 40,166 | 42,586 | 41,764 | 36,545 | 31,722 |
| 416200 Meal Sales - Non-reimbursable | 9,568 | 8,096 | 7,285 | 6,603 | 5,077 | 4,034 |
| 416900 Other Food Sales | 3,979 | 4,547 | 3,483 | 3,401 | 3,341 | 4,032 |
| 419000 Other Local Revenue | 75 | 3,000 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 259,572 | 239,262 | 252,746 | 250,326 | 231,999 | 210,310 |
| 440000 Commodities and Other Federal Grants | 22,556 | 22,744 | 22,910 | 20,768 | 21,987 | 19,801 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 150 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 337,609 | 318,158 | 329,148 | 322,942 | 298,974 | 269,926 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 89,679 | 88,109 | 89,774 | 88,077 | 87,946 | 69,415 |
| 710200 Food Services - Benefits | 40,634 | 38,452 | 38,852 | 37,111 | 39,670 | 26,873 |
| 710300 Food Services - Purchased Services | 3,456 | 2,799 | 2,775 | 4,078 | 1,850 | 3,437 |
| 710400 Food Services - Supplies / Materials | 198,719 | 190,497 | 207,096 | 207,852 | 186,881 | 180,752 |
| 710500 Food Services - Capital Objects | 9,350 | 16,191 | 2,579 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 573 | 779 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 341,838 | 336,621 | 341,855 | 337,118 | 316,347 | 280,477 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|-----------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 30 | 0 | 0 | 7,673 | 21 | 0 |
| 112000 Investments | 82,768 | 64,063 | 50,062 | 30,146 | 19,036 | 19,064 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 2,430 | 895 | 1,222 | 644 | 786 | 6,783 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 34,837 |
| 213000 Accounts Payable | 2,850 | 1,512 | 497 | 2,318 | 52 | 1,507 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 19,605 | 19,136 | 19,184 | 18,718 | 19,737 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 150 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 62,773 | 44,310 | 31,603 | 17,427 | 54 | -10,497 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 28,487 | 28,052 | 28,488 | 28,093 | 26,362 | 23,373 |

| | | | | | | |
|---|------|------|------|------|------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 2.20 | 1.58 | 1.11 | 0.62 | 0.00 | -0.45 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 19,240 | 16,101 | 17,528 | 16,874 | 16,547 | 16,886 |
| 416200 Meal Sales - Non-reimbursable | 1,514 | 955 | 1,128 | 1,704 | 927 | 1,100 |
| 416900 Other Food Sales | 800 | 1,665 | 940 | 1,678 | 1,138 | 404 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 50,239 | 44,778 | 47,822 | 43,582 | 41,262 | 37,268 |
| 440000 Commodities and Other Federal Grants | 21,451 | 0 | 5,210 | 8,882 | 6,895 | 6,792 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 1,697 | 1,436 | 1,715 | 1,676 | 2,225 | 26,044 |
| Total Revenues | 94,941 | 64,935 | 74,343 | 74,396 | 68,994 | 88,494 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 22,279 | 18,797 | 22,443 | 21,909 | 19,385 | 19,479 |
| 710200 Food Services - Benefits | 15,486 | 10,118 | 18,057 | 19,012 | 19,789 | 20,519 |
| 710300 Food Services - Purchased Services | 608 | 384 | 3,192 | 1,234 | 1,510 | 190 |
| 710400 Food Services - Supplies / Materials | 45,303 | 27,145 | 39,144 | 34,244 | 35,232 | 48,306 |
| 710500 Food Services - Capital Objects | 10,780 | 4,329 | 3,259 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 94,456 | 60,773 | 86,095 | 76,399 | 75,916 | 88,494 |

| | | | | | | |
|---|---------------|---------------|--------------|--------------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 18,740 | 1,436 | 6 | 3,921 | 0 | 6,172 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 2,949 | 26,673 | 17,332 | 9,256 | 7,021 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 318 | 4,711 | 2,561 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 4,856 | 2,721 | 5,852 | 6,255 | 7,021 | 6,172 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 16,515 | 20,677 | 8,925 | 6,922 | 0 | 0 |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 7,871 | 5,064 | 7,175 | 6,367 | 6,326 | 7,375 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 2.10 | 4.08 | 1.24 | 1.09 | 0.00 | 0.00 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 31,569 | 30,001 | 29,140 | 29,212 | 25,165 | 1,810 |
| 416200 Meal Sales - Non-reimbursable | 3,676 | 2,192 | 612 | 1,350 | 874 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 3,708 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 430 | 8,212 | 0 | 4,447 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 227,303 | 191,631 | 291,240 | 275,380 | 249,158 | 294,213 |
| 440000 Commodities and Other Federal Grants | 13,519 | 14,271 | 14,711 | 0 | 11,970 | 16,019 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 24,710 | 54,520 | 12,359 | 0 | 0 | 0 |
| Total Revenues | 300,777 | 293,045 | 356,274 | 309,650 | 291,614 | 312,042 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 78,753 | 61,982 | 48,630 | 52,259 | 56,504 | 52,109 |
| 710200 Food Services - Benefits | 47,298 | 32,455 | 24,345 | 18,600 | 14,040 | 13,026 |
| 710300 Food Services - Purchased Services | 4,412 | 14,107 | 26,799 | 21,275 | 22,112 | 22,811 |
| 710400 Food Services - Supplies / Materials | 169,147 | 173,070 | 237,553 | 229,244 | 232,308 | 218,214 |
| 710500 Food Services - Capital Objects | 13,243 | 0 | 3,783 | 1,584 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 312,853 | 281,614 | 341,110 | 322,962 | 324,964 | 306,160 |

| | | | | | | |
|---|----------------|----------------|--------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 4,334 | 0 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 5,573 | 0 | 10,920 | 9,535 | 54,336 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 5,613 | 0 | 1,797 | 8,384 | 90,581 | 27,450 |
| 213000 Accounts Payable | 7,170 | 4,334 | 251 | 5,831 | 13 | 5,524 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 16,580 | 12,359 | 6,067 | 5,827 | 7,599 | 5,001 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | -23,790 | -12,359 | 2,805 | -10,507 | -43,857 | -37,975 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 26,071 | 23,468 | 28,426 | 26,914 | 27,080 | 25,513 |

| | | | | | | |
|---|-------|-------|------|-------|-------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | -0.91 | -0.53 | 0.10 | -0.39 | -1.62 | -1.49 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 17,423 | 10,071 | 20,678 | 21,782 | 22,287 | 19,230 |
| 416200 Meal Sales - Non-reimbursable | 7,948 | 6,171 | 1,603 | 2,045 | 4,033 | 3,459 |
| 416900 Other Food Sales | 0 | 0 | 0 | 13,383 | 0 | 750 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 14,373 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 114,144 | 95,568 | 91,577 | 125,067 | 115,843 | 113,936 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 139,515 | 111,810 | 113,858 | 162,277 | 156,536 | 137,375 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 36,622 | 32,580 | 42,728 | 32,066 | 44,236 | 44,312 |
| 710200 Food Services - Benefits | 12,317 | 11,337 | 14,388 | 12,239 | 19,399 | 23,804 |
| 710300 Food Services - Purchased Services | 368 | 1,149 | 2,399 | 1,905 | 1,029 | 689 |
| 710400 Food Services - Supplies / Materials | 60,055 | 62,551 | 79,712 | 66,559 | 81,430 | 82,924 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 427 | 0 | 5,834 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 109,362 | 107,617 | 139,227 | 113,196 | 146,094 | 157,563 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 53,683 | 44,872 | 29,098 | 80,530 | 80,467 | 68,596 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 12,762 | 12,762 | 5,213 | 0 | 10,158 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 20,504 | 2,767 | 1,597 | 0 | 0 | 0 |
| 213000 Accounts Payable | 4 | 9,556 | 9,910 | 11,507 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 4,819 | 0 | 2,862 | 0 | 11,160 | 9,319 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 41,118 | 45,311 | 19,942 | 69,023 | 79,465 | 59,277 |

| | | | | | | |
|--|-------|-------|--------|-------|--------|--------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | | | | | | |
| | 9,114 | 8,968 | 11,602 | 9,433 | 12,175 | 13,130 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | | | | | | |
| | 4.51 | 5.05 | 1.72 | 7.32 | 6.53 | 4.51 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|---------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 10,788 | 12,130 | 13,132 | 15,163 | 7,041 | 8,410 |
| 416200 Meal Sales - Non-reimbursable | 5,574 | 3,918 | 3,827 | 4,288 | 2,742 | 3,933 |
| 416900 Other Food Sales | 0 | 0 | 6,000 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 98,927 | 88,283 | 78,228 | 78,720 | 85,675 | 93,555 |
| 440000 Commodities and Other Federal Grants | 7,747 | 8,344 | 8,315 | 4,644 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 123,036 | 112,675 | 109,502 | 102,815 | 95,458 | 105,898 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 45,330 | 36,002 | 37,038 | 35,273 | 38,436 | 35,597 |
| 710200 Food Services - Benefits | 19,397 | 16,447 | 17,542 | 17,032 | 19,818 | 10,698 |
| 710300 Food Services - Purchased Services | 0 | 0 | 6,292 | 77 | 23,672 | 676 |
| 710400 Food Services - Supplies / Materials | 56,118 | 56,048 | 57,825 | 51,167 | 56,765 | 51,466 |
| 710500 Food Services - Capital Objects | 1,865 | 1,211 | 3,595 | 105 | 5,179 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 122,710 | 109,708 | 122,292 | 103,654 | 143,870 | 98,437 |

| | | | | | | |
|--|---------------|------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 799 | 3,826 | 0 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 1,358 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 8,828 | 12,310 | 60,324 | 52,211 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 1,804 | 1,732 | 1,731 | 0 | 133 | 0 |
| 218000 Payroll Withholding | 1,414 | 1,546 | 1,683 | 771 | 2,394 | 1,821 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | -2,419 | 548 | -12,242 | -13,081 | -61,493 | -54,032 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|--------|-------|--------|-------|--------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 10,226 | 9,142 | 10,191 | 8,638 | 11,989 | 8,203 |

| | | | | | | |
|---|-------|------|-------|-------|-------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | -0.24 | 0.06 | -1.20 | -1.51 | -5.13 | -6.59 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 295 | 492 | 308 | 262 | 116 | 226 |
| 416100 Meal Sales - Reimbursable | 376,219 | 367,198 | 397,488 | 380,878 | 372,244 | 396,286 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 46,155 | 45,068 | 46,807 | 96,681 | -25,442 | 56,999 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 1,007,263 | 983,792 | 920,263 | 910,983 | 996,449 | 906,641 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 179 | 250 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 1,429,932 | 1,396,550 | 1,364,866 | 1,388,983 | 1,343,617 | 1,360,152 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 503,969 | 508,801 | 558,218 | 495,153 | 482,115 | 491,686 |
| 710200 Food Services - Benefits | 93,125 | 92,995 | 98,548 | 125,600 | 110,047 | 121,701 |
| 710300 Food Services - Purchased Services | 19,432 | 25,357 | 23,598 | 43,779 | 31,526 | 34,942 |
| 710400 Food Services - Supplies / Materials | 713,210 | 692,101 | 724,124 | 726,984 | 651,905 | 707,035 |
| 710500 Food Services - Capital Objects | 3,338 | 26,511 | 44,557 | 0 | 3,323 | 13,808 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 1,641 | 1,612 | 1,499 | 1,539 | 1,562 | 2,057 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 1,334,715 | 1,347,377 | 1,450,544 | 1,393,055 | 1,280,478 | 1,371,229 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 208,520 | 259,717 | 169,667 | 97,817 | 191,542 | 183,952 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 49,437 | 58,659 | 49,645 | 122,263 | 44,532 | 45,606 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 41,948 | 47,415 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 11,787 | 20,836 | 10,536 | 13,989 | 16,299 | 15,795 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 82,663 | 84,860 | 81,774 | 83,161 | 75,654 | 86,186 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 163,507 | 212,680 | 127,002 | 122,930 | 186,069 | 174,992 |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 111,226 | 112,281 | 120,879 | 116,088 | 106,707 | 114,269 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.47 | 1.89 | 1.05 | 1.06 | 1.74 | 1.53 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 187,781 | 172,966 | 184,451 | 192,385 | 197,325 | 199,754 |
| 416200 Meal Sales - Non-reimbursable | 12,771 | 10,668 | 0 | 12,424 | 10,265 | 7,651 |
| 416900 Other Food Sales | 0 | 0 | 14,187 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 4,354 | 4,300 | 8,743 | 4,793 | 4,730 | 16,117 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 415,230 | 419,019 | 459,743 | 470,154 | 496,301 | 494,437 |
| 440000 Commodities and Other Federal Grants | 0 | 16,726 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 700 | 0 | 0 | 0 |
| 460000 Transfers In | 14,129 | 0 | 18,090 | 16,712 | 20,247 | 100,454 |
| Total Revenues | 634,265 | 623,679 | 685,914 | 696,468 | 728,868 | 818,413 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 205,767 | 211,333 | 229,703 | 245,215 | 264,661 | 241,300 |
| 710200 Food Services - Benefits | 65,618 | 50,315 | 78,643 | 90,950 | 122,277 | 80,210 |
| 710300 Food Services - Purchased Services | 19,514 | 10,658 | 4,159 | 7,288 | 12,697 | 5,356 |
| 710400 Food Services - Supplies / Materials | 313,185 | 301,862 | 356,904 | 389,216 | 427,382 | 383,093 |
| 710500 Food Services - Capital Objects | 2,116 | 8,913 | 8,344 | 33,721 | 38,413 | 17,338 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 606,200 | 583,081 | 677,753 | 766,390 | 865,430 | 727,297 |

| | | | | | | |
|---|---------------|----------------|----------------|---------------|----------------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 96,126 | 132,638 | 149,455 | 84,023 | 0 | 42,590 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 15,088 | 16,726 | 17,545 | 14,617 | 74,356 | 16,399 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 104,247 | 0 |
| 213000 Accounts Payable | 2,448 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 42,157 | 42,157 | 51,632 | 53,194 | 61,225 | 58,989 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 66,609 | 107,207 | 115,368 | 45,446 | -91,116 | 0 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 50,517 | 48,590 | 56,479 | 63,866 | 72,119 | 60,608 |

| | | | | | | |
|---|------|------|------|------|-------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.32 | 2.21 | 2.04 | 0.71 | -1.26 | 0.00 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 1,900 | 2,161 | 1,186 | 1,030 | 642 | 1,080 |
| 416100 Meal Sales - Reimbursable | 218,462 | 197,610 | 207,305 | 194,034 | 190,179 | 212,224 |
| 416200 Meal Sales - Non-reimbursable | 31,702 | 25,134 | 28,051 | 18,725 | 18,514 | 19,179 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 848 | 122,750 | 29,458 | 1,957 | 1,999 | 1,655 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 1,421,796 | 1,463,761 | 1,510,371 | 1,468,298 | 1,576,392 | 1,580,396 |
| 440000 Commodities and Other Federal Grants | 145,762 | 0 | 122,164 | 111,581 | 110,583 | 108,564 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 40,960 | 41,675 | 41,700 | 39,958 | 39,000 | 39,800 |
| Total Revenues | 1,861,430 | 1,853,091 | 1,940,235 | 1,835,583 | 1,937,309 | 1,962,898 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 553,827 | 563,559 | 565,950 | 546,023 | 534,428 | 540,812 |
| 710200 Food Services - Benefits | 318,309 | 315,121 | 318,063 | 319,444 | 323,741 | 311,712 |
| 710300 Food Services - Purchased Services | 15,692 | 20,793 | 22,001 | 49,568 | 24,004 | 21,283 |
| 710400 Food Services - Supplies / Materials | 785,720 | 833,553 | 838,885 | 816,812 | 888,967 | 967,294 |
| 710500 Food Services - Capital Objects | 130,609 | 121,562 | 30,625 | 164,080 | 9,004 | 26,843 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 7,465 | 20,728 | 24,873 | 25,628 | 22,123 |
| Total Expenditures | 1,804,157 | 1,862,053 | 1,796,252 | 1,920,800 | 1,805,772 | 1,890,067 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 1,436 | 36,937 | 0 | 59,758 | 18,090 | 61,313 |
| 112000 Investments | 562,556 | 604,492 | 691,205 | 541,612 | 717,206 | 751,190 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 48,421 | 49,799 | 51,341 | 57,150 | 50,333 | 38,544 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 13,177 | 97,854 | 6,681 | 9,341 | 6,239 | 4,422 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 46,846 | 46,927 | 45,564 | 42,911 | 45,625 | 46,260 |
| 218000 Payroll Withholding | 65,881 | 68,900 | 68,771 | 69,954 | 65,881 | 59,683 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 34 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 486,509 | 477,547 | 621,530 | 536,314 | 667,850 | 740,682 |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 150,346 | 155,171 | 149,688 | 160,067 | 150,481 | 157,506 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 3.24 | 3.08 | 4.15 | 3.35 | 4.44 | 4.70 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **ARTEC CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **331.1**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 2,718 | 1,662 | 1,058 | 854 | 328 | 332 |
| 416100 Meal Sales - Reimbursable | 775,274 | 757,889 | 726,832 | 662,529 | 673,071 | 688,413 |
| 416200 Meal Sales - Non-reimbursable | 2,074 | 2,371 | 2,694 | 1,188 | 950 | 1,080 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 1,133,486 | 1,205,003 | 1,225,903 | 1,319,145 | 1,309,176 | 1,287,561 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 52,412 | 51,874 | 53,634 | 58,703 | 54,604 | 67,981 |
| Total Revenues | 1,965,964 | 2,018,799 | 2,010,121 | 2,042,419 | 2,038,129 | 2,045,367 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 723,302 | 739,497 | 756,371 | 767,361 | 779,010 | 746,552 |
| 710200 Food Services - Benefits | 255,842 | 276,290 | 283,244 | 281,362 | 302,632 | 281,929 |
| 710300 Food Services - Purchased Services | 9,770 | 14,381 | 16,678 | 5,714 | 14,464 | 36,425 |
| 710400 Food Services - Supplies / Materials | 877,483 | 870,335 | 927,294 | 1,003,144 | 999,297 | 939,564 |
| 710500 Food Services - Capital Objects | 98,088 | 86,710 | 74,555 | 50,098 | 24,411 | 38,750 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 35,000 | 38,865 | 38,061 | 37,315 | 35,346 | 0 |
| Total Expenditures | 1,999,485 | 2,026,078 | 2,096,203 | 2,144,994 | 2,155,160 | 2,043,220 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 0 | 443,411 | 195,336 | 329,112 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 674,494 | 41,670 | 39,530 | 178,409 | 43,936 |
| 115000 Inventories | 70,126 | 74,518 | 61,755 | 84,880 | 68,197 | 70,748 |
| 116000 Other Current Assets | 679,739 | 0 | 552,385 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 16,386 | 19,548 | 26,047 | 24,320 | 19,368 | 19,846 |
| 214000 Contracts Payable | 108,239 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 111,503 | 97,884 | 94,982 | 110,301 | 91,106 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 19,215 | 0 | 18,424 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 70,748 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 625,240 | 617,961 | 531,879 | 429,304 | 312,273 | 243,672 |

| | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 166,624 | 168,840 | 174,684 | 178,750 | 179,597 | 170,268 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 3.75 | 3.66 | 3.04 | 2.40 | 1.74 | 1.43 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 10,299 | 25,510 | 18,772 | 7,677 | 6,547 | 6,400 |
| 416200 Meal Sales - Non-reimbursable | 6,559 | 569 | 1,403 | 413 | 0 | 145 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 6,029 | 11,648 | 1,454 | 197 | 19 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 275,410 | 296,315 | 302,511 | 312,847 | 320,860 | 316,386 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 298,297 | 334,042 | 324,140 | 321,134 | 327,426 | 322,931 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 92,905 | 79,317 | 90,904 | 91,672 | 98,074 | 98,002 |
| 710200 Food Services - Benefits | 46,137 | 40,173 | 40,841 | 51,291 | 50,345 | 49,388 |
| 710300 Food Services - Purchased Services | 451 | 660 | 1,272 | 2,558 | 520 | 2,393 |
| 710400 Food Services - Supplies / Materials | 171,385 | 151,106 | 141,654 | 161,373 | 168,771 | 179,888 |
| 710500 Food Services - Capital Objects | 0 | 7,900 | 0 | 28,945 | 0 | 37,046 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 310,878 | 279,156 | 274,671 | 335,839 | 317,710 | 366,717 |

| | | | | | | |
|---|---------------|---------------|----------------|----------------|----------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 89,082 | 135,768 | 131,564 | 130,372 | 89,523 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 74,993 | 12,064 | 11,210 | 18,229 | 19,458 | 13,833 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 9,816 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 7,452 | 6,286 | 6,763 | 18,591 | 5,721 | 9,787 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 19,039 | 1,288 | 22,134 | 27,826 | 31,017 | 24,263 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 38,686 | 93,572 | 118,081 | 103,376 | 113,092 | 69,306 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 25,907 | 23,263 | 22,889 | 27,987 | 26,476 | 30,560 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.49 | 4.02 | 5.16 | 3.69 | 4.27 | 2.27 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 27 | 11 | 12 |
| 416100 Meal Sales - Reimbursable | 16,227 | 14,840 | 6,517 | 0 | 5,251 | 8,264 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 6,748 | 155 | 2,088 |
| 416900 Other Food Sales | 5 | 280 | 25 | 0 | 22 | 23 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 30,711 | 25,597 | 20,660 | 24,651 | 29,154 | 33,268 |
| 440000 Commodities and Other Federal Grants | 4,720 | 9,927 | 4,155 | 0 | 3,506 | 3,680 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 51,663 | 50,644 | 31,357 | 31,426 | 38,099 | 47,335 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 6,068 | 26,313 | 24,711 | 20,838 | 34,179 | 29,843 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 384 | 190 | 340 |
| 710400 Food Services - Supplies / Materials | 26,299 | 19,079 | 15,680 | 14,841 | 20,321 | 20,232 |
| 710500 Food Services - Capital Objects | 0 | 7,905 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 32,367 | 53,297 | 40,391 | 36,063 | 54,690 | 50,415 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|--------------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 33,245 | 31,150 | 23,890 | 17,412 | 2,169 | 2,985 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 7,264 | 3,379 | 323 | 0 | 0 | 0 |
| 115000 Inventories | 1,554 | 1,448 | 3,299 | 2,259 | 2,258 | 2,258 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 6,068 | 0 | 3,204 | 0 | 0 | 1,243 |
| 213000 Accounts Payable | 0 | 2,635 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 1,347 | 4,000 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 1,554 | 1,448 | 3,299 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 34,441 | 31,894 | 21,009 | 19,671 | 3,080 | 0 |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 2,697 | 4,441 | 3,366 | 3,005 | 4,558 | 4,201 |

| | | | | | | |
|---|-------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 12.77 | 7.18 | 6.24 | 6.55 | 0.68 | 0.00 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 77,818 | 83,988 | 93,231 | 79,585 | 69,759 | 70,487 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 124 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 261,874 | 282,253 | 267,072 | 259,642 | 279,690 | 277,808 |
| 440000 Commodities and Other Federal Grants | 24,163 | 15,801 | 22,400 | 42,888 | 20,982 | 19,341 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 363,855 | 382,042 | 382,703 | 382,239 | 370,431 | 367,636 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 98,456 | 92,911 | 89,425 | 85,980 | 82,382 | 87,540 |
| 710200 Food Services - Benefits | 26,920 | 19,182 | 21,383 | 14,709 | 20,240 | 16,675 |
| 710300 Food Services - Purchased Services | 0 | 20,000 | 20,000 | 20,242 | 347 | 0 |
| 710400 Food Services - Supplies / Materials | 223,525 | 206,116 | 253,278 | 266,688 | 235,890 | 258,993 |
| 710500 Food Services - Capital Objects | 32,284 | 4,186 | 39,290 | 17,294 | 15,112 | 7,340 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 381,185 | 342,395 | 423,376 | 404,913 | 353,971 | 370,548 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 157,457 | 196,984 | 152,804 | 131,218 | 84,354 | 113,054 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 67,565 | 30,626 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 3,195 | 6,751 | 3,899 | 1,832 | 8,815 | 2,472 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 14,048 | 10,372 | 9,717 | 12,872 | 10,130 | 11,146 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 140,214 | 179,861 | 139,188 | 116,514 | 132,974 | 130,062 |

| | | | | | | |
|--|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | 31,765 | 28,533 | 35,281 | 33,743 | 29,498 | 30,879 |
|--|--------|--------|--------|--------|--------|--------|

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 4.41 | 6.30 | 3.95 | 3.45 | 4.51 | 4.21 |
|---|------|------|------|------|------|------|

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 45,796 | 46,049 | 47,444 | 75,522 | 75,649 | 54,247 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | -23 | 676 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 816 | 1,000 | 822 | 2,103 | 2,094 | 2,031 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 333,120 | 365,079 | 377,972 | 383,797 | 395,370 | 389,126 |
| 440000 Commodities and Other Federal Grants | 48,290 | 52,366 | 55,232 | 51,253 | 57,573 | 60,787 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 7,866 | 8,018 | 7,620 | 7,814 | 10,241 | 10,176 |
| Total Revenues | 435,888 | 472,512 | 489,090 | 520,466 | 541,603 | 516,367 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 116,787 | 128,575 | 112,839 | 125,511 | 155,920 | 135,492 |
| 710200 Food Services - Benefits | 37,132 | 37,526 | 30,967 | 31,546 | 39,159 | 57,215 |
| 710300 Food Services - Purchased Services | 44,902 | 40,448 | 46,093 | 50,301 | 61,687 | 55,003 |
| 710400 Food Services - Supplies / Materials | 199,131 | 213,809 | 248,988 | 259,104 | 315,945 | 272,602 |
| 710500 Food Services - Capital Objects | 0 | 13,567 | 7,930 | 16,258 | 2,693 | 2,895 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 397,952 | 433,925 | 446,817 | 482,720 | 575,404 | 523,207 |

| | | | | | | |
|---|----------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 93,443 | 142,024 | 184,424 | 218,588 | 148,013 | 122,592 |
| 112000 Investments | 0 | 0 | 0 | 0 | 40,085 | 50,646 |
| 113000 Taxes Receivable | 238 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 2,994 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 9,144 | 6,727 | 6,950 | 10,829 | 16,905 | 16,905 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 11,479 | 15,824 | 16,174 | 16,471 | 25,858 | 17,838 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 94,340 | 0 | 0 | 10,829 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 0 | 132,927 | 175,200 | 202,117 | 179,145 | 172,305 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 33,163 | 36,160 | 37,235 | 40,227 | 47,950 | 43,601 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.00 | 3.68 | 4.71 | 5.02 | 3.74 | 3.95 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **PLEASANT VALLEY ELEMENTARY**
 DISTRICT / CHARTER NUMBER: **364.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 25,673 | 21,939 | 24,980 | 21,041 | 21,248 | 19,146 |
| 416200 Meal Sales - Non-reimbursable | 7,183 | 6,692 | 6,372 | 4,349 | 5,127 | 2,188 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 1,422 | 450 | 3,519 | 3,446 | 2,005 | 2,756 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 194,088 | 144,134 | 137,022 | 126,339 | 117,727 | 126,216 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 8,027 | 23,623 | 16,242 | 15,925 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 228,366 | 173,215 | 179,920 | 178,798 | 162,349 | 166,231 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 87,379 | 79,031 | 71,693 | 63,621 | 66,174 | 56,774 |
| 710200 Food Services - Benefits | 21,285 | 14,300 | 14,935 | 4,237 | 4,828 | 3,444 |
| 710300 Food Services - Purchased Services | 3,836 | 3,187 | 2,829 | 2,599 | 2,087 | 2,473 |
| 710400 Food Services - Supplies / Materials | 98,811 | 81,068 | 85,238 | 119,876 | 124,948 | 89,143 |
| 710500 Food Services - Capital Objects | 18,458 | 570 | 0 | 0 | 0 | 3,539 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 229,769 | 178,156 | 174,695 | 190,333 | 198,037 | 155,373 |

| | | | | | | |
|---|--------------|-------------|--------------|---------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 16,039 | 9,703 | 0 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 2,249 | 3,248 | 53 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 12,725 | 12,725 | 12,725 | 13,593 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 11,370 | 46,148 | 37,706 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 13,810 | 13,414 | 8,016 | 8,128 | 9,038 | 7,490 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 4,478 | -463 | 4,762 | -6,773 | -42,461 | -31,603 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 19,147 | 14,846 | 14,558 | 15,861 | 16,503 | 12,948 |

| | | | | | | |
|---|------|-------|------|-------|-------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.23 | -0.03 | 0.33 | -0.43 | -2.57 | -2.44 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 86,298 | 81,892 | 68,763 | 65,099 | 67,385 | 64,432 |
| 416200 Meal Sales - Non-reimbursable | 11,760 | 9,942 | 8,783 | 7,475 | 6,987 | 6,557 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 746 | 267 | 0 | 1,800 | 0 | 2,647 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 475,685 | 477,070 | 497,650 | 481,288 | 502,305 | 411,799 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 574,489 | 569,171 | 575,196 | 555,662 | 576,677 | 485,435 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 181,449 | 179,469 | 183,758 | 172,317 | 194,018 | 148,317 |
| 710200 Food Services - Benefits | 75,711 | 80,577 | 80,067 | 82,322 | 88,086 | 83,629 |
| 710300 Food Services - Purchased Services | 15,341 | 16,544 | 19,000 | 14,469 | 24,225 | 5,320 |
| 710400 Food Services - Supplies / Materials | 262,896 | 254,105 | 298,961 | 310,545 | 325,932 | 263,799 |
| 710500 Food Services - Capital Objects | 51,180 | 7,896 | 26,405 | 27,625 | 16,850 | 3,095 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 12,580 | 16,645 | 5,000 |
| Total Expenditures | 586,577 | 538,591 | 608,191 | 619,858 | 665,756 | 509,160 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|---------------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 227,641 | 220,884 | 198,464 | 133,992 | 10,455 | 27,099 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 13,510 | 15,037 | 7,532 | 9,051 | 56,083 | 9,628 |
| 115000 Inventories | 17,379 | 21,051 | 19,374 | 19,374 | 9,787 | 13,800 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 35,300 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 34,725 | 37,886 | 39,278 | 40,522 | 43,508 | 41,436 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 17,379 | 21,051 | 19,374 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 171,126 | 198,035 | 166,718 | 121,895 | 32,817 | 9,091 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 48,881 | 44,883 | 50,683 | 51,655 | 55,480 | 42,430 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 3.50 | 4.41 | 3.29 | 2.36 | 0.59 | 0.21 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 932 | 502 | 304 | 143 | 202 | 110 |
| 416100 Meal Sales - Reimbursable | 67,847 | 55,821 | 56,741 | 53,378 | 57,559 | 66,213 |
| 416200 Meal Sales - Non-reimbursable | 9,000 | 8,953 | 7,167 | 6,430 | 5,977 | 5,604 |
| 416900 Other Food Sales | 7,435 | 24,381 | 8,451 | 10,971 | 3,064 | 3,763 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 607,920 | 658,648 | 636,884 | 679,340 | 675,619 | 566,049 |
| 440000 Commodities and Other Federal Grants | 43,342 | 39,151 | 29,074 | 48,813 | 36,909 | 33,475 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 736,476 | 787,456 | 738,621 | 799,075 | 779,330 | 675,214 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 229,880 | 220,658 | 232,410 | 224,075 | 226,186 | 240,072 |
| 710200 Food Services - Benefits | 71,816 | 71,791 | 71,754 | 70,911 | 72,594 | 89,728 |
| 710300 Food Services - Purchased Services | 31,982 | 46,940 | 90,054 | 51,095 | 59,030 | 27,418 |
| 710400 Food Services - Supplies / Materials | 367,638 | 411,244 | 469,369 | 415,334 | 401,021 | 310,640 |
| 710500 Food Services - Capital Objects | 8,140 | 4,181 | 0 | 0 | 0 | 64,850 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 12,371 |
| Total Expenditures | 709,456 | 754,814 | 863,587 | 761,415 | 758,831 | 745,079 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 143,927 | 173,285 | 85,945 | 83,479 | 98,524 | 63,319 |
| 112000 Investments | 72,749 | 72,960 | 73,121 | 73,265 | 73,467 | 73,577 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 18,345 | 16,433 | 0 | 11,770 | 16,445 | 0 |
| 115000 Inventories | 59,615 | 64,014 | 48,107 | 58,711 | 61,130 | 57,810 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 12,791 | 12,859 | 18,715 | 276 | 1,545 | 12,371 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 38,432 | 37,778 | 37,369 | 38,200 | 38,773 | 42,952 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 59,615 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 183,798 | 276,055 | 151,089 | 188,749 | 209,248 | 139,383 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 59,121 | 62,901 | 71,966 | 63,451 | 63,236 | 62,090 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 3.11 | 4.39 | 2.10 | 2.97 | 3.31 | 2.24 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 9 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 66,723 | 66,446 | 75,241 | 66,984 | 67,891 | 65,367 |
| 416200 Meal Sales - Non-reimbursable | 11,779 | 7,822 | 6,394 | 4,318 | 3,428 | 3,828 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 283,966 | 283,128 | 297,207 | 305,197 | 301,476 | 278,809 |
| 440000 Commodities and Other Federal Grants | 32,750 | 31,227 | 27,319 | 31,230 | 25,605 | 24,545 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 395,227 | 388,623 | 406,161 | 407,729 | 398,400 | 372,549 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 119,284 | 122,206 | 122,348 | 113,058 | 116,460 | 107,312 |
| 710200 Food Services - Benefits | 32,891 | 37,766 | 35,405 | 31,586 | 34,586 | 36,173 |
| 710300 Food Services - Purchased Services | 9,855 | 14,726 | 2,082 | 4,049 | 3,855 | 3,998 |
| 710400 Food Services - Supplies / Materials | 204,372 | 191,837 | 253,223 | 255,740 | 226,937 | 218,630 |
| 710500 Food Services - Capital Objects | 5,578 | 15,818 | 1,354 | 0 | 3,786 | 6,526 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 2,100 | 9,036 | 9,380 | 9,056 | 4,137 | 8,000 |
| Total Expenditures | 374,080 | 391,389 | 423,792 | 413,489 | 389,761 | 380,639 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 26,551 | 20,316 | 0 | 2,432 | 9,725 | 4,002 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 18,090 | 19,846 | 21,674 | 11,477 | 14,806 | 10,565 |
| 115000 Inventories | 24,967 | 26,680 | 28,546 | 21,501 | 21,171 | 20,873 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 8,098 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 21,598 | 21,598 | 14,509 | 13,557 | 15,210 | 13,038 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 24,967 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 23,043 | 45,244 | 27,613 | 21,853 | 30,492 | 22,402 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 31,173 | 32,616 | 35,316 | 34,457 | 32,480 | 31,720 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.74 | 1.39 | 0.78 | 0.63 | 0.94 | 0.71 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 30 | 35 | 27 | 24 | 14 | 19 |
| 416100 Meal Sales - Reimbursable | 126,786 | 129,170 | 122,005 | 119,089 | 119,575 | 129,496 |
| 416200 Meal Sales - Non-reimbursable | 22,753 | 22,169 | 23,963 | 20,485 | 16,117 | 15,953 |
| 416900 Other Food Sales | -1,987 | -193 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 2,459 | 2,796 | 5,802 | 3,675 | 3,197 | 6,160 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 34,455 | 34,455 | 42,696 | 39,181 | 42,675 | 45,612 |
| 445500 Federal Reimbursement | 375,261 | 393,889 | 425,259 | 384,220 | 384,771 | 416,313 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 559,757 | 582,321 | 619,752 | 566,674 | 566,349 | 613,553 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 186,749 | 179,804 | 182,633 | 184,892 | 186,045 | 200,676 |
| 710200 Food Services - Benefits | 59,913 | 47,339 | 50,316 | 50,326 | 58,081 | 67,234 |
| 710300 Food Services - Purchased Services | 92 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 234,667 | 237,977 | 309,347 | 292,349 | 322,459 | 329,070 |
| 710500 Food Services - Capital Objects | 0 | 0 | 227 | 0 | 23,575 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 481,421 | 465,120 | 542,523 | 527,567 | 590,160 | 596,980 |

| | | | | | | |
|---|----------------|---------------|----------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 54,384 | 153,112 | 180,527 | 160,873 | 175,723 |
| 112000 Investments | 0 | 12,202 | 12,229 | 12,253 | 12,266 | 12,285 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 7,933 | 8,353 | 11,462 | 0 | 0 | 0 |
| 115000 Inventories | 13,085 | 13,476 | 16,253 | 16,253 | 8,632 | 14,499 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 46,448 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 150 | 588 | 26,628 | 3,170 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 26,818 | 23,024 | 24,396 | 24,724 | 24,443 | 28,606 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | -52,398 | 64,803 | 142,032 | 181,139 | 157,328 | 173,901 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 40,118 | 38,760 | 45,210 | 43,964 | 49,180 | 49,748 |

| | | | | | | |
|---|-------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | -1.31 | 1.67 | 3.14 | 4.12 | 3.20 | 3.50 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 101 | 130 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 94,548 | 79,987 | 59,473 | 73,830 | 67,747 | 70,614 |
| 416200 Meal Sales - Non-reimbursable | 11,539 | 8,396 | 5,178 | 7,124 | 10,921 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 4,934 | 6,336 | 1,452 | 1,771 | 1,845 | 18,319 |
| 439000 Other State Revenue | 0 | 10,623 | 0 | 0 | 0 | 10,676 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 695,194 | 647,773 | 720,236 | 805,430 | 746,395 | 851,744 |
| 440000 Commodities and Other Federal Grants | 54,850 | 40,657 | 0 | 33,194 | 16,057 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 18,374 | 19,568 | 19,413 | 21,009 | 20,120 | 20,306 |
| Total Revenues | 879,540 | 813,470 | 805,752 | 942,358 | 863,085 | 971,659 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 268,809 | 249,136 | 252,876 | 270,503 | 269,420 | 287,108 |
| 710200 Food Services - Benefits | 105,357 | 107,161 | 114,983 | 123,872 | 125,353 | 150,235 |
| 710300 Food Services - Purchased Services | 16,832 | 12,105 | 5,694 | 9,725 | 3,138 | 6,357 |
| 710400 Food Services - Supplies / Materials | 431,280 | 466,041 | 417,394 | 541,061 | 497,782 | 492,132 |
| 710500 Food Services - Capital Objects | 7,076 | 2,342 | 2,342 | 0 | 0 | 8,091 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 829,354 | 836,785 | 793,289 | 945,161 | 895,693 | 943,923 |

| | | | | | | |
|---|---------------|----------------|----------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 122,946 | 102,973 | 160,767 | 112,589 | 0 | 64,642 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 35,520 | 29,675 | 0 | 28,013 | 113,289 | 62,421 |
| 115000 Inventories | 46,759 | 27,523 | 27,525 | 27,523 | 44,137 | 44,847 |
| 116000 Other Current Assets | 0 | 0 | 0 | 6,911 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 5,335 | 0 |
| 213000 Accounts Payable | 16,695 | 3,694 | 10,985 | 64 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 48,185 | 39,447 | 47,814 | 48,282 | 58,009 | 50,092 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 46,759 | 0 | 27,525 | 27,523 | 0 | 44,847 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 93,586 | 117,030 | 101,968 | 99,167 | 94,082 | 76,971 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 69,113 | 69,732 | 66,107 | 78,763 | 74,641 | 78,660 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.35 | 1.68 | 1.54 | 1.26 | 1.26 | 0.98 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 20,195 | 16,878 | 14,505 | 15,373 | 18,636 | 18,495 |
| 416200 Meal Sales - Non-reimbursable | 3,466 | 2,624 | 2,896 | 2,356 | 2,388 | 2,945 |
| 416900 Other Food Sales | 868 | 1,318 | 1,628 | 2,131 | 1,169 | 1,833 |
| 419000 Other Local Revenue | 50 | 100 | 150 | -168 | 716 | 300 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 72,865 | 43,958 | 43,786 | 44,743 | 39,709 | 37,998 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 3,714 | 4,240 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 2,173 | 0 | 0 | 2,550 | 16,687 | 2,917 |
| Total Revenues | 99,617 | 64,878 | 66,679 | 71,225 | 79,305 | 64,488 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 26,096 | 21,695 | 23,309 | 24,601 | 24,976 | 22,644 |
| 710200 Food Services - Benefits | 1,058 | 0 | 4,477 | 0 | 0 | 3,871 |
| 710300 Food Services - Purchased Services | 655 | 2,263 | 593 | 856 | 594 | 1,314 |
| 710400 Food Services - Supplies / Materials | 46,124 | 36,777 | 38,242 | 45,566 | 38,795 | 36,632 |
| 710500 Food Services - Capital Objects | 20,027 | 0 | 0 | 155 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 93,960 | 60,735 | 66,621 | 71,178 | 64,365 | 64,461 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 0 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 21,060 | 16,792 | 16,734 | 16,687 | 1,747 | 1,720 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | -21,060 | -16,792 | -16,734 | -16,687 | -1,747 | -1,720 |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 7,830 | 5,061 | 5,552 | 5,932 | 5,364 | 5,372 |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | -2.69 | -3.32 | -3.01 | -2.81 | -0.33 | -0.32 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **ARBON ELEMENTARY**
 DISTRICT / CHARTER NUMBER: **383.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 1,969 | 925 | 513 | 401 | 275 | 137 |
| 416100 Meal Sales - Reimbursable | 111,058 | 103,844 | 119,171 | 116,436 | 97,456 | 76,002 |
| 416200 Meal Sales - Non-reimbursable | 30,889 | 30,145 | 29,358 | 25,723 | 28,518 | 25,307 |
| 416900 Other Food Sales | 281 | 56 | 10 | 30 | 0 | 0 |
| 419000 Other Local Revenue | 1,340 | 2,971 | 838 | 1,288 | 792 | 1,771 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 341,672 | 321,397 | 331,208 | 334,646 | 332,351 | 327,993 |
| 440000 Commodities and Other Federal Grants | 40,080 | 39,995 | 34,215 | 42,044 | 0 | 41,103 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 10,688 | 10,367 | 10,167 | 10,135 | 9,426 | 9,976 |
| Total Revenues | 537,977 | 509,700 | 525,480 | 530,703 | 468,818 | 482,289 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 157,976 | 159,455 | 156,478 | 154,909 | 145,662 | 151,419 |
| 710200 Food Services - Benefits | 111,181 | 110,295 | 117,757 | 115,337 | 104,792 | 103,041 |
| 710300 Food Services - Purchased Services | 9,293 | 10,657 | 7,629 | 8,792 | 5,827 | 8,178 |
| 710400 Food Services - Supplies / Materials | 252,325 | 241,587 | 253,641 | 256,729 | 228,766 | 230,503 |
| 710500 Food Services - Capital Objects | 2,266 | 1,589 | 1,940 | 6,456 | 0 | 920 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 533,041 | 523,583 | 537,445 | 542,223 | 485,047 | 494,061 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 167,979 | 152,650 | 139,551 | 128,162 | 69,592 | 99,459 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 42,857 | 739 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 2,651 | 1,205 | 71 | 23 | 718 | 239 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 179 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 165,328 | 151,445 | 139,480 | 127,960 | 111,731 | 99,959 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 44,420 | 43,632 | 44,787 | 45,185 | 40,421 | 41,172 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 3.72 | 3.47 | 3.11 | 2.83 | 2.76 | 2.43 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 555 | 348 | 22 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 939 | 714 | 327 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 2,071 | 2,357 | 3,398 | 2,877 | 2,503 | 3,218 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 195 | 194 | 0 | 48 | 686 | 0 |
| Total Revenues | 3,205 | 3,265 | 3,725 | 3,480 | 3,537 | 3,240 |

| | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 3,725 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 3,205 | 3,265 | 0 | 3,480 | 3,537 | 3,240 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 3,205 | 3,265 | 3,725 | 3,480 | 3,537 | 3,240 |

| | | | | | | |
|--|----------|----------|----------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 0 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 380 | 0 | 351 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 380 | 0 | 351 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|-----|-----|-----|-----|-----|-----|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 267 | 272 | 310 | 290 | 295 | 270 |

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

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WALLACE**
 DISTRICT / CHARTER NUMBER: **393.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 60,311 | 49,623 | 58,499 | 45,243 | 46,118 | 47,709 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 132,228 | 133,868 | 137,705 | 125,978 | 143,212 | 133,840 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 14,550 | 18,505 | 19,601 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 21,036 | 0 | 30,432 | 14,010 | 25,370 |
| Total Revenues | 192,539 | 204,527 | 196,204 | 216,203 | 221,845 | 226,520 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 72,541 | 61,680 | 66,716 | 58,380 | 70,178 | 69,150 |
| 710200 Food Services - Benefits | 16,031 | 14,083 | 21,030 | 23,216 | 23,663 | 23,709 |
| 710300 Food Services - Purchased Services | 2,827 | 1,426 | 124 | 135 | 173 | 124 |
| 710400 Food Services - Supplies / Materials | 126,189 | 112,380 | 125,448 | 117,358 | 127,831 | 133,537 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 217,588 | 189,569 | 213,318 | 199,089 | 221,845 | 226,520 |

| | | | | | | |
|---|----------------|----------|----------------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 0 | 8,737 | 7,650 | 11,497 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 3,681 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 10,631 | 0 | 4,526 | 0 | 0 | 0 |
| 213000 Accounts Payable | 1,326 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 3,001 | 0 | 12,588 | 8,737 | 11,331 | 11,497 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | -14,958 | 0 | -17,114 | 0 | 0 | 0 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 18,132 | 15,797 | 17,777 | 16,591 | 18,487 | 18,877 |

| | | | | | | |
|---|-------|------|-------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | -0.82 | 0.00 | -0.96 | 0.00 | 0.00 | 0.00 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **AVERY**
 DISTRICT / CHARTER NUMBER: **394.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------|------------|------------|------------|------------|------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 204 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 238 | 182 | 242 | 180 | 0 | 171 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 145 | 0 | 155 | 114 | 161 | 0 |
| Total Revenues | 383 | 182 | 397 | 294 | 365 | 171 |

| | | | | | | |
|---|------------|------------|------------|------------|------------|------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 327 | 298 | 337 | 294 | 365 | 157 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 14 |
| Total Expenditures | 327 | 298 | 337 | 294 | 365 | 171 |

| | | | | | | |
|--|-----------|------------|----------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 0 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 56 | 0 | 62 | 37 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 60 | 62 | 37 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 56 | -60 | 0 | 0 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|----|----|----|----|----|----|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 27 | 25 | 28 | 25 | 30 | 14 |

| | | | | | | |
|---|------|-------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 2.07 | -2.40 | 0.00 | 0.00 | 0.00 | 0.00 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 158,940 | 141,890 | 158,290 | 146,135 | 156,474 | 123,498 |
| 416200 Meal Sales - Non-reimbursable | 11,246 | 8,257 | 6,992 | 7,527 | 9,321 | 1,743 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 11,249 | 17,264 | 10,617 | 7,890 | 6,206 | 59,737 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 407,300 | 430,762 | 445,747 | 470,476 | 506,401 | 479,285 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 13,114 | 12,786 |
| Total Revenues | 588,735 | 598,173 | 621,646 | 632,028 | 691,516 | 677,049 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 194,191 | 181,877 | 214,196 | 221,744 | 206,248 | 202,720 |
| 710200 Food Services - Benefits | 48,715 | 47,866 | 62,132 | 63,325 | 59,861 | 57,569 |
| 710300 Food Services - Purchased Services | 4,409 | 4,121 | 5,042 | 3,821 | 4,531 | 1,284 |
| 710400 Food Services - Supplies / Materials | 326,992 | 325,123 | 371,160 | 382,805 | 402,260 | 367,094 |
| 710500 Food Services - Capital Objects | 2,781 | 5,731 | 500 | 687 | 1,176 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 577,088 | 564,718 | 653,030 | 672,382 | 674,076 | 628,667 |

| | | | | | | |
|---|---------------|----------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 101,511 | 134,296 | 110,338 | 79,513 | 92,414 | 138,781 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 8,806 | 8,015 | 0 | 1,993 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 9,056 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 1,738 | 0 | 1,222 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 40,126 | 36,927 | 47,132 | 35,332 | 31,366 | 31,871 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 13,044 | 11,700 | 9,180 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 70,191 | 103,646 | 72,262 | 31,908 | 49,348 | 97,730 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 48,091 | 47,060 | 54,419 | 56,032 | 56,173 | 52,389 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.46 | 2.20 | 1.33 | 0.57 | 0.88 | 1.87 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 468 | 150 | 57 | 49 | 23 | 18 |
| 416100 Meal Sales - Reimbursable | 719,262 | 677,245 | 710,480 | 712,562 | 793,236 | 710,860 |
| 416200 Meal Sales - Non-reimbursable | 100,666 | 88,092 | 85,013 | 60,560 | 64,747 | 39,868 |
| 416900 Other Food Sales | 19,977 | 19,722 | 68,277 | 21,436 | 15,435 | 13,230 |
| 419000 Other Local Revenue | 0 | 500 | 0 | 0 | 39 | 198 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 2,606,437 | 2,733,983 | 2,998,656 | 3,125,710 | 3,423,478 | 3,506,108 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 18,987 | 0 |
| Total Revenues | 3,446,810 | 3,519,692 | 3,862,483 | 3,920,317 | 4,315,945 | 4,270,282 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 1,018,276 | 969,058 | 1,004,925 | 1,088,634 | 1,144,988 | 1,072,647 |
| 710200 Food Services - Benefits | 251,109 | 255,906 | 247,184 | 279,348 | 314,233 | 330,969 |
| 710300 Food Services - Purchased Services | 61,833 | 78,914 | 81,446 | 70,014 | 98,482 | 111,918 |
| 710400 Food Services - Supplies / Materials | 2,119,515 | 2,194,931 | 2,445,329 | 2,640,016 | 2,764,006 | 2,676,268 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 10,222 | 9,922 | 9,950 | 10,137 | 11,384 | 11,335 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 3,460,955 | 3,508,731 | 3,788,834 | 4,088,149 | 4,333,093 | 4,203,137 |

| | | | | | | |
|---|----------------|----------------|----------------|---------------|----------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 216,158 | 251,253 | 361,289 | 213,170 | 144,384 | 202,786 |
| 112000 Investments | 39,569 | 14,634 | 14,666 | 14,695 | 703 | 703 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 135,228 | 125,901 | 124,290 | 131,956 | 204,876 | 164,535 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 101,048 | 115,623 | 154,547 | 137,112 | 129,597 | 90,301 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 122,210 | 104,271 | 117,255 | 124,097 | 123,721 | 111,253 |
| 218000 Payroll Withholding | 41,967 | 60,564 | 43,463 | 46,505 | 46,977 | 51,170 |
| 221000 Deferred Revenue | 25,361 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 34,959 | 49,668 | 48,155 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 100,369 | 111,330 | 184,980 | 17,148 | 0 | 67,145 |

| | | | | | | |
|--|---------|---------|---------|---------|---------|---------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | 288,413 | 292,394 | 315,736 | 340,679 | 361,091 | 350,261 |
|--|---------|---------|---------|---------|---------|---------|

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.35 | 0.38 | 0.59 | 0.05 | 0.00 | 0.19 |
|---|------|------|------|------|------|------|

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 84,676 | 73,078 | 67,538 | 67,327 | 58,695 | 56,457 |
| 416200 Meal Sales - Non-reimbursable | 8,885 | 8,698 | 6,057 | 6,722 | 4,094 | 4,845 |
| 416900 Other Food Sales | 838 | 306 | 2,634 | 1,836 | 1,597 | 4,737 |
| 419000 Other Local Revenue | 500 | 239 | 411 | 454 | 37 | 181 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 426,130 | 487,768 | 526,684 | 620,130 | 558,517 | 638,974 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 521,029 | 570,089 | 603,324 | 696,469 | 622,940 | 705,194 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 131,902 | 125,737 | 138,412 | 145,969 | 165,755 | 169,420 |
| 710200 Food Services - Benefits | 49,283 | 54,301 | 61,443 | 65,214 | 84,778 | 93,522 |
| 710300 Food Services - Purchased Services | 14,035 | 10,690 | 22,112 | 10,103 | 9,259 | 9,236 |
| 710400 Food Services - Supplies / Materials | 278,426 | 304,797 | 360,887 | 447,518 | 401,845 | 427,444 |
| 710500 Food Services - Capital Objects | 0 | 0 | 38,735 | 12,874 | 16,215 | 23,307 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 473,646 | 495,525 | 621,589 | 681,678 | 677,852 | 722,929 |

| | | | | | | |
|---|---------------|----------------|----------------|----------------|----------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 116,315 | 187,332 | 173,727 | 182,899 | 85,742 | 125,295 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 12,787 | 59,932 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 3,988 | 23,153 | 5,801 | 34,981 | 10,421 | 5,869 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 22,712 | 0 | 22,012 | 0 | 29,460 | 31,368 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 89,615 | 164,179 | 145,914 | 160,705 | 105,793 | 88,058 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 39,471 | 41,294 | 51,799 | 56,807 | 56,488 | 60,244 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 2.27 | 3.98 | 2.82 | 2.83 | 1.87 | 1.46 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 132,080 | 116,657 | 129,783 | 115,766 | 126,474 | 131,401 |
| 416200 Meal Sales - Non-reimbursable | 0 | 8,020 | 8,628 | 7,196 | 8,872 | 7,853 |
| 416900 Other Food Sales | 9,022 | 12,410 | 14,463 | 11,968 | 10,399 | 7,153 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 384,634 | 397,555 | 435,761 | 439,810 | 456,414 | 442,031 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 5,322 | 16,768 | 767 |
| Total Revenues | 525,736 | 534,642 | 588,635 | 580,062 | 618,927 | 589,205 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 175,496 | 187,374 | 201,979 | 194,487 | 192,748 | 174,712 |
| 710200 Food Services - Benefits | 36,115 | 44,751 | 51,657 | 65,226 | 64,271 | 66,174 |
| 710300 Food Services - Purchased Services | 23,073 | 24,804 | 27,245 | 24,309 | 13,065 | 17,445 |
| 710400 Food Services - Supplies / Materials | 295,725 | 320,827 | 345,004 | 331,654 | 348,843 | 317,980 |
| 710500 Food Services - Capital Objects | 0 | 0 | 250 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 530,409 | 577,756 | 626,135 | 615,676 | 618,927 | 576,311 |

| | | | | | | |
|---|----------------|---------------|---------------|----------|----------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 97,535 | 56,589 | 27,714 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 27 | 27 | 0 | 8,245 | 61,635 | 7,896 |
| 115000 Inventories | 18,989 | 16,498 | 11,666 | 16,109 | 18,620 | 12,893 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 24,354 | 80,255 | 7,482 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 413 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 9 | 0 | 3,172 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 594 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 116,542 | 73,114 | 35,614 | 0 | 0 | 12,894 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 44,201 | 48,146 | 52,178 | 51,306 | 51,577 | 48,026 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 2.64 | 1.52 | 0.68 | 0.00 | 0.00 | 0.27 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 8 | 47 | 0 |
| 416100 Meal Sales - Reimbursable | 155,756 | 126,366 | 133,711 | 134,948 | 146,099 | 156,752 |
| 416200 Meal Sales - Non-reimbursable | 3,404 | 3,216 | 4,182 | 3,397 | 2,529 | 2,599 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 3,045 | 5,611 | 4,233 | 912 | 305 | 500 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 229,330 | 248,813 | 326,218 | 379,003 | 379,758 | 395,259 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 39,517 | 0 | 0 |
| Total Revenues | 391,535 | 384,006 | 468,344 | 557,785 | 528,738 | 555,110 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 144,959 | 145,742 | 139,099 | 151,157 | 169,797 | 165,051 |
| 710200 Food Services - Benefits | 38,462 | 37,783 | 28,882 | 35,665 | 46,542 | 58,507 |
| 710300 Food Services - Purchased Services | 2,250 | 4,920 | 5,220 | 5,173 | 5,047 | 5,731 |
| 710400 Food Services - Supplies / Materials | 166,454 | 167,961 | 262,140 | 329,719 | 345,459 | 336,971 |
| 710500 Food Services - Capital Objects | 10,362 | 1,826 | 3,428 | 29,179 | 1,671 | 12,763 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 362,487 | 358,232 | 438,769 | 550,893 | 568,516 | 579,023 |

| | | | | | | |
|---|---------------|---------------|----------------|----------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 83,681 | 107,449 | 151,175 | 123,350 | 83,572 | 59,805 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 18 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 22,591 | 21,544 | 34,717 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | -978 | 0 | 0 | 0 | 145 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 61,108 | 86,883 | 116,458 | 123,350 | 83,572 | 59,660 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 30,207 | 29,853 | 36,564 | 45,908 | 47,376 | 48,252 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 2.02 | 2.91 | 3.19 | 2.69 | 1.76 | 1.24 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 13 | 0 | 29 | 26 | 32 | 21 |
| 416100 Meal Sales - Reimbursable | 0 | 21,159 | 0 | 0 | 0 | 12,247 |
| 416200 Meal Sales - Non-reimbursable | 22,487 | 0 | 33,481 | 12,565 | 19,376 | 1,137 |
| 416900 Other Food Sales | 1,577 | 0 | 331 | 836 | 805 | 0 |
| 419000 Other Local Revenue | 0 | 792 | 297 | 34 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 177,731 | 154,203 | 139,912 | 148,119 | 148,005 | 134,062 |
| 440000 Commodities and Other Federal Grants | 0 | 12,463 | 0 | 0 | 0 | 12,660 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 5,000 | 0 |
| Total Revenues | 201,808 | 188,617 | 174,050 | 161,580 | 173,218 | 160,127 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 56,365 | 54,406 | 53,385 | 53,119 | 31,821 | 44,028 |
| 710200 Food Services - Benefits | 18,862 | 22,699 | 24,935 | 23,059 | 9,311 | 12,523 |
| 710300 Food Services - Purchased Services | 1,750 | 2,736 | 1,128 | 1,918 | 925 | 2,690 |
| 710400 Food Services - Supplies / Materials | 113,066 | 92,013 | 102,195 | 95,322 | 136,145 | 99,198 |
| 710500 Food Services - Capital Objects | 150 | 12,823 | 50 | 452 | 2,233 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 190,193 | 184,677 | 181,693 | 173,870 | 180,435 | 158,439 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 33,252 | 41,759 | 29,549 | 17,259 | 0 | 11,732 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 10,059 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 3,141 | 0 | 0 | 17 | 2 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 1,426 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 33,252 | 37,192 | 29,549 | 17,259 | 10,042 | 11,730 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 15,849 | 15,390 | 15,141 | 14,489 | 15,036 | 13,203 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 2.10 | 2.42 | 1.95 | 1.19 | 0.67 | 0.89 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **THREE CREEK JOINT ELEMENTARY**
 DISTRICT / CHARTER NUMBER: **416.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 27,828 | 32,742 | 25,874 | 31,313 | 23,963 |
| 416200 Meal Sales - Non-reimbursable | 0 | 2,523 | 2,187 | 3,273 | 1,522 | 1,836 |
| 416900 Other Food Sales | 33,655 | 0 | 0 | 262 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 27 | 0 | 6,014 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 130,598 | 108,489 | 120,159 | 113,064 | 119,579 | 129,801 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 164,253 | 138,840 | 155,088 | 142,500 | 152,414 | 161,614 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 51,740 | 47,304 | 48,500 | 52,685 | 54,990 | 31,770 |
| 710200 Food Services - Benefits | 19,161 | 18,728 | 19,384 | 23,683 | 27,427 | 15,916 |
| 710300 Food Services - Purchased Services | 891 | 2,001 | 3,190 | 432 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 76,382 | 60,195 | 88,145 | 97,560 | 90,343 | 98,736 |
| 710500 Food Services - Capital Objects | 0 | 6,500 | 16,138 | 761 | 0 | 6,140 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 148,174 | 134,728 | 175,357 | 175,121 | 172,760 | 152,562 |

| | | | | | | |
|---|---------------|---------------|------------|----------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 24,242 | 28,319 | 8,213 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 3,352 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 11,476 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 40,238 | 35,732 |
| 213000 Accounts Payable | 0 | 381 | 3,072 | 37,479 | 347 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 8,163 | 7,747 | 5,219 | 6,696 | 12,460 | 8,261 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 3,352 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 16,079 | 20,191 | -78 | -32,699 | -53,045 | -43,993 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 12,348 | 11,227 | 14,613 | 14,593 | 14,397 | 12,714 |

| | | | | | | |
|---|------|------|-------|-------|-------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.30 | 1.80 | -0.01 | -2.24 | -3.68 | -3.46 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 1,025 | 96 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 12,343 | 15,962 | 12,934 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 18,399 | 4,036 | 4,496 | 3,049 | 14,593 | 24,168 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 2,776 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 130,595 | 137,081 | 151,575 | 146,112 | 137,232 | 169,000 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 10,217 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 3,885 | 0 | 7,930 | 10,037 |
| Total Revenues | 150,019 | 153,556 | 175,918 | 162,095 | 172,748 | 203,205 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 40,474 | 44,095 | 50,788 | 52,981 | 52,828 | 51,202 |
| 710200 Food Services - Benefits | 17,164 | 17,519 | 21,114 | 19,617 | 21,319 | 22,282 |
| 710300 Food Services - Purchased Services | 1,878 | 379 | 823 | 174 | 69 | 433 |
| 710400 Food Services - Supplies / Materials | 78,325 | 83,224 | 104,836 | 93,163 | 103,527 | 111,713 |
| 710500 Food Services - Capital Objects | 4,607 | 3,522 | 834 | 520 | 3,223 | 4,291 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 142,448 | 148,739 | 178,395 | 166,455 | 180,966 | 189,921 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 41,091 | 45,225 | 45,712 | 33,687 | 31,579 | 43,611 |
| 112000 Investments | 35,984 | 36,081 | 36,081 | 36,081 | 36,081 | 36,081 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 7,844 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 32 | 107 | 15 | 1,475 | 17 | 652 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 9,732 | 9,071 | 12,127 | 10,845 | 10,569 | 8,682 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 67,311 | 72,128 | 69,651 | 65,292 | 57,074 | 70,358 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 11,871 | 12,395 | 14,866 | 13,871 | 15,081 | 15,827 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 5.67 | 5.82 | 4.69 | 4.71 | 3.78 | 4.45 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 59 | 259 | 70 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 77,148 | 71,596 | 79,687 | 83,797 | 97,772 | 97,648 |
| 416200 Meal Sales - Non-reimbursable | 7,640 | 757 | 0 | 0 | 70 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 149,657 | 173,623 | 163,382 | 152,537 | 162,158 | 178,473 |
| 440000 Commodities and Other Federal Grants | 16,454 | 0 | 21,729 | 19,002 | 22,830 | 21,382 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 147,006 | 0 | 85,687 | 45,000 | 40,000 |
| Total Revenues | 250,958 | 393,241 | 264,868 | 341,023 | 327,830 | 337,503 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 126,682 | 131,293 | 121,532 | 150,096 | 147,320 | 148,354 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 2,285 | 3,356 | 3,479 | 6,187 | 4,402 | 4,863 |
| 710400 Food Services - Supplies / Materials | 186,922 | 187,428 | 185,910 | 160,577 | 159,541 | 177,055 |
| 710500 Food Services - Capital Objects | 117 | 750 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 316,006 | 322,827 | 310,921 | 316,860 | 311,263 | 330,272 |

| | | | | | | |
|---|----------|----------|----------------|----------------|-----------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 14,151 | 0 | 0 | 0 | 19,831 | 29,354 |
| 112000 Investments | 72,050 | 104,301 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 5,366 | 0 | 24,760 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 151,249 | 86,518 | 22,537 | 22,697 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 17,783 | 18,150 | 18,587 | 19,788 | 22,080 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | -65,048 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 5,366 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 0 | 0 | -40,687 | -16,524 | 43 | 7,274 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 26,334 | 26,902 | 25,910 | 26,405 | 25,939 | 27,523 |

| | | | | | | |
|---|------|------|-------|-------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.00 | 0.00 | -1.57 | -0.63 | 0.00 | 0.26 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 19,121 | 17,470 | 14,350 | 12,898 | 17,453 | 17,142 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 74,883 | 64,392 | 58,124 | 57,323 | 60,357 | 62,657 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 21,293 | 28,169 | 28,110 | 35,905 | 41,685 | 29,771 |
| Total Revenues | 115,297 | 110,031 | 100,584 | 106,126 | 119,495 | 109,570 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 46,168 | 46,253 | 43,172 | 45,398 | 47,384 | 44,809 |
| 710200 Food Services - Benefits | 20,252 | 15,329 | 15,372 | 17,118 | 17,162 | 18,142 |
| 710300 Food Services - Purchased Services | 1,365 | 1,289 | 1,553 | 1,305 | 1,088 | 1,174 |
| 710400 Food Services - Supplies / Materials | 40,739 | 44,761 | 40,487 | 42,305 | 53,861 | 45,445 |
| 710500 Food Services - Capital Objects | 6,773 | 2,399 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 115,297 | 110,031 | 100,584 | 106,126 | 119,495 | 109,570 |

| | | | | | | |
|--|----------|----------|----------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 7,600 | 5,271 | 5,964 | 6,637 | 0 | 6,848 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 10,225 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 1,572 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 52 | 1,167 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 7,600 | 5,271 | 2,534 | 0 | 7,486 | 6,848 |
| 218000 Payroll Withholding | 0 | 0 | 3,430 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 6,585 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 9,608 | 9,169 | 8,382 | 8,844 | 9,958 | 9,131 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 142 | 135 | 98 | 19 | 17 | 19 |
| 416100 Meal Sales - Reimbursable | 111,013 | 99,058 | 98,799 | 99,492 | 94,701 | 120,369 |
| 416200 Meal Sales - Non-reimbursable | 10,772 | 11,541 | 11,185 | 9,937 | 10,713 | 9,361 |
| 416900 Other Food Sales | 21,510 | 18,355 | 19,195 | 16,268 | 9,839 | 4,240 |
| 419000 Other Local Revenue | 3,187 | 2,385 | 3,896 | 951 | 5,478 | 9,511 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 578,490 | 613,205 | 654,850 | 638,509 | 618,807 | 571,524 |
| 440000 Commodities and Other Federal Grants | 46,719 | 61,729 | 56,517 | 63,736 | 54,833 | 59,250 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 771,833 | 806,408 | 844,540 | 828,912 | 794,388 | 774,274 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 223,059 | 221,475 | 256,921 | 251,569 | 259,784 | 236,851 |
| 710200 Food Services - Benefits | 97,445 | 100,492 | 91,483 | 119,057 | 124,411 | 127,958 |
| 710300 Food Services - Purchased Services | 13,498 | 19,790 | 21,306 | 21,879 | 12,444 | 12,239 |
| 710400 Food Services - Supplies / Materials | 401,890 | 443,883 | 459,087 | 496,497 | 449,347 | 401,108 |
| 710500 Food Services - Capital Objects | 6,415 | 3,796 | 9,204 | 4,315 | 471 | 7,632 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 742,307 | 789,436 | 838,001 | 893,317 | 846,457 | 785,788 |

| | | | | | | |
|---|---------------|---------------|----------------|---------------|----------------|----------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 74,452 | 86,754 | 78,856 | 19,794 | 18,643 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 14,619 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 110 | 0 | 218 | 0 | 0 |
| 115000 Inventories | 53,908 | 61,394 | 68,610 | 80,920 | 81,722 | 52,506 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 49,523 | 16,147 |
| 213000 Accounts Payable | 85 | 44 | 36 | 33 | 14 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 47,010 | 49,977 | 57,273 | 60,528 | 62,526 | 59,575 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | -4 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 81,265 | 98,237 | 104,776 | 40,371 | -11,698 | -23,212 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 61,859 | 65,786 | 69,833 | 74,443 | 70,538 | 65,482 |

| | | | | | | |
|---|------|------|------|------|-------|-------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.31 | 1.49 | 1.50 | 0.54 | -0.17 | -0.35 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 15,613 | 12,411 | 11,372 | 11,214 | 10,144 | 9,683 |
| 416200 Meal Sales - Non-reimbursable | 1,260 | 560 | 428 | 1,050 | 902 | 1,265 |
| 416900 Other Food Sales | 214 | 89 | 24 | 0 | 0 | 448 |
| 419000 Other Local Revenue | 3 | 0 | 200 | 0 | 56 | 77 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 47,070 | 35,698 | 34,035 | 36,323 | 43,734 | 37,805 |
| 440000 Commodities and Other Federal Grants | 7,509 | 3,815 | 3,871 | 3,995 | 4,462 | 4,731 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 26,000 | 0 |
| Total Revenues | 71,669 | 52,573 | 49,930 | 52,582 | 85,298 | 54,009 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 19,548 | 16,048 | 17,909 | 15,393 | 15,726 | 16,486 |
| 710200 Food Services - Benefits | 7,836 | 7,531 | 7,575 | 4,745 | 5,891 | 6,406 |
| 710300 Food Services - Purchased Services | 0 | 0 | 343 | 2,114 | 1,537 | 1,513 |
| 710400 Food Services - Supplies / Materials | 44,285 | 43,616 | 24,463 | 41,375 | 36,618 | 37,939 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 71,669 | 67,195 | 50,290 | 63,627 | 59,772 | 62,344 |

| | | | | | | |
|---|----------|----------------|----------------|----------------|-------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 161 | 0 | 0 | 0 | 1,006 | 30 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 2,227 | 4,710 | 472 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 10,746 | 11,596 | 24,928 | 3,508 | 6,280 |
| 213000 Accounts Payable | 161 | 161 | 0 | 548 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 3,715 | 3,386 | 2,778 | 2,693 | 3,058 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 16 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 0 | -14,622 | -14,982 | -26,027 | -501 | -8,836 |

| | | | | | | |
|--|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | | | | | | |
| | 5,972 | 5,600 | 4,191 | 5,302 | 4,981 | 5,195 |

| | | | | | | |
|---|------|-------|-------|-------|-------|-------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | | | | | | |
| | 0.00 | -2.61 | -3.57 | -4.91 | -0.10 | -1.70 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 10,889 | 10,901 | 12,743 | 11,609 | 14,417 | 10,791 |
| 416200 Meal Sales - Non-reimbursable | 6,663 | 4,364 | 3,827 | 4,287 | 2,677 | 3,492 |
| 416900 Other Food Sales | 0 | 0 | 0 | 25 | 47 | 120 |
| 419000 Other Local Revenue | 49 | 0 | 17 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 37,457 | 41,239 | 34,436 | 36,766 | 37,527 | 45,481 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 3,697 | 0 | 3,560 | 3,548 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 4,080 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 59,138 | 56,504 | 54,720 | 52,687 | 58,228 | 63,432 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 17,988 | 18,819 | 15,996 | 16,005 | 15,638 | 13,236 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 4,379 | 4,305 | 7,747 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 39,108 | 37,681 | 38,731 | 31,082 | 39,891 | 39,445 |
| 710500 Food Services - Capital Objects | 2,059 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 59,155 | 56,500 | 54,727 | 51,466 | 59,834 | 60,428 |

| | | | | | | |
|--|----------|----------|----------|--------------|-------------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 2,568 | 3,719 | 0 | 2,871 | 580 | 3,281 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 1,146 | 0 | 5,012 | 1,420 | 2,109 | 2,825 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 1,404 | 0 | 0 | 0 |
| 213000 Accounts Payable | 6 | 7 | 482 | 0 | 0 | 459 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 3,705 | 3,705 | 3,126 | 3,070 | 3,074 | 3,028 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 3 | 7 | 0 | 1,221 | -385 | 2,619 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 4,930 | 4,708 | 4,561 | 4,289 | 4,986 | 5,036 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 42,129 | 40,252 | 40,706 | 38,963 | 37,040 | 38,681 |
| 416200 Meal Sales - Non-reimbursable | 1,684 | 976 | 1,149 | 1,085 | 379 | 284 |
| 416900 Other Food Sales | 10,663 | 9,185 | 10,907 | 12,389 | 10,219 | 5,359 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 63,554 | 70,124 | 64,058 | 58,136 | 61,203 | 56,802 |
| 440000 Commodities and Other Federal Grants | 6,565 | 8,176 | 8,463 | 13,172 | 8,966 | 8,165 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 2,191 | 285 | 0 | 11,701 | 0 |
| Total Revenues | 124,595 | 130,904 | 125,568 | 123,745 | 129,508 | 109,291 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 44,957 | 45,725 | 50,996 | 42,559 | 40,889 | 35,501 |
| 710200 Food Services - Benefits | 22,369 | 19,335 | 17,224 | 13,771 | 19,185 | 19,480 |
| 710300 Food Services - Purchased Services | 2,903 | 17,380 | 4,399 | 3,550 | 10,158 | 7,842 |
| 710400 Food Services - Supplies / Materials | 51,273 | 48,022 | 51,579 | 53,357 | 58,631 | 51,548 |
| 710500 Food Services - Capital Objects | 361 | 442 | 1,370 | 509 | 645 | 492 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 22,241 | 0 | 0 | 9,999 | 0 | 450 |
| Total Expenditures | 144,104 | 130,904 | 125,568 | 123,745 | 129,508 | 115,313 |

| | | | | | | |
|--|----------|----------|----------|----------|----------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 2,157 | 1,182 | 2,427 | 1,359 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 3,587 | 0 | 0 | 3,137 | 3,200 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 603 | 9,222 |
| 213000 Accounts Payable | 0 | 2,500 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 2,157 | 2,269 | 2,427 | 1,359 | 2,534 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | 0 | 0 | 0 | 0 | -6,022 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|--------|--------|--------|--------|--------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 12,009 | 10,909 | 10,464 | 10,312 | 10,792 | 9,609 |

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

Consult the IFARMS 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 VIRTUAL ACADEMY**
 DISTRICT / CHARTER NUMBER: **452.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **RICHARD MCKENNA CHARTER**
 DISTRICT / CHARTER NUMBER: **453.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 19,512 | 23,239 | 22,861 | 36,425 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 1,744 | 1,214 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 911 | 142 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 32,593 | 35,841 | 4,526 | 46,105 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 44,729 | 4,560 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 54,760 | 60,436 | 72,116 | 87,090 |

| | | | | | | |
|---|----------|----------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 10,472 | 13,799 | 24,576 | 25,870 |
| 710200 Food Services - Benefits | 0 | 0 | 640 | 1,848 | 3,701 | 5,507 |
| 710300 Food Services - Purchased Services | 0 | 0 | 234 | 0 | 21 | 1,652 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 29,505 | 29,601 | 40,739 | 37,414 |
| 710500 Food Services - Capital Objects | 0 | 0 | 4,468 | 1,417 | 542 | 4,137 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 45,319 | 46,665 | 69,579 | 74,580 |

| | | | | | | |
|---|----------|----------|--------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 9,952 | 23,786 | 26,322 | 38,831 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 61 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 572 | 574 | 573 | 572 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 0 | 0 | 9,441 | 23,212 | 25,749 | 38,259 |

| | | | | | | |
|--|---|---|-------|-------|-------|-------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | | | | | | |
| | 0 | 0 | 3,777 | 3,889 | 5,798 | 6,215 |

| | | | | | | |
|---|-----|-----|------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | | | | | | |
| | N/A | N/A | 2.50 | 5.97 | 4.44 | 6.16 |

Consult the IFARMS 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 CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **455.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 70,568 | 81,267 | 81,702 | 75,658 | 73,683 | 73,751 |
| 416200 Meal Sales - Non-reimbursable | 4,682 | 3,325 | 3,357 | 2,766 | 2,424 | 440 |
| 416900 Other Food Sales | 1,367 | 0 | 1,731 | 733 | 1,346 | 897 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 66,904 | 76,011 | 93,012 | 104,489 | 113,571 | 59,063 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 10,361 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 12,872 |
| Total Revenues | 143,521 | 160,603 | 179,802 | 183,646 | 191,024 | 157,384 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 45,616 | 57,525 | 62,874 | 70,044 | 62,004 | 50,826 |
| 710200 Food Services - Benefits | 4,844 | 5,846 | 5,590 | 6,356 | 6,538 | 6,255 |
| 710300 Food Services - Purchased Services | 4,109 | 6,412 | 3,387 | 7,044 | 7,870 | 4,064 |
| 710400 Food Services - Supplies / Materials | 67,008 | 84,802 | 104,300 | 101,867 | 111,768 | 86,742 |
| 710500 Food Services - Capital Objects | 1,213 | 14,839 | 3,083 | 5,751 | 3,105 | 5,008 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 11,410 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 134,200 | 169,424 | 179,234 | 191,062 | 191,285 | 152,895 |

| | | | | | | |
|---|---------------|--------------|--------------|--------------|--------------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 17,346 | 8,439 | 0 | 0 | 3,199 | 7,124 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 9 | 11,972 | 20,987 | 816 | 0 |
| 115000 Inventories | 2,017 | 2,631 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 118 | 13,204 | 0 | 0 |
| 213000 Accounts Payable | 0 | 165 | 0 | 2,125 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 2,417 | 2,789 | 3,161 | 4,381 | 2,999 | 1,619 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 16,946 | 8,125 | 8,693 | 1,277 | 1,016 | 5,505 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 11,183 | 14,119 | 14,936 | 15,922 | 15,940 | 12,741 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.52 | 0.58 | 0.58 | 0.08 | 0.06 | 0.43 |

Consult the IFARMS 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 CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **456.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 24,945 | 25,264 | 29,335 | 30,056 | 32,276 | 27,572 |
| 416200 Meal Sales - Non-reimbursable | 248 | 5 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 1,812 | 254 | 58 | 256 | 241 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 28,998 | 30,250 | 29,552 | 29,841 | 28,365 | 35,465 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 56,003 | 55,773 | 58,945 | 60,153 | 60,882 | 63,037 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 24,873 | 10,517 | 13,303 | 12,249 | 11,080 | 15,287 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 1,332 | 1,023 | 1,313 | 1,459 | 2,245 | 2,378 |
| 710400 Food Services - Supplies / Materials | 36,363 | 33,574 | 42,525 | 41,487 | 45,140 | 48,768 |
| 710500 Food Services - Capital Objects | 246 | 0 | 572 | 1,003 | 28 | 1,988 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 62,814 | 45,114 | 57,713 | 56,198 | 58,493 | 68,421 |

| | | | | | | |
|---|---------------|--------------|--------------|---------------|---------------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 7,596 | 8,828 | 12,783 | 15,172 | 9,796 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 973 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 90 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 2,000 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | -3,063 | 7,596 | 8,828 | 12,783 | 15,172 | 9,796 |

| | | | | | | |
|--|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | | | | | | |
| | 5,235 | 3,760 | 4,809 | 4,683 | 4,874 | 5,702 |

| | | | | | | |
|---|-------|------|------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | | | | | | |
| | -0.59 | 2.02 | 1.84 | 2.73 | 3.11 | 1.72 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **INSPIRE CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **457.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | -100 | 0 | 1 | 0 |
| 416100 Meal Sales - Reimbursable | 45,263 | 43,800 | 72,075 | 70,061 | 72,652 | 73,833 |
| 416200 Meal Sales - Non-reimbursable | 1,079 | 1,681 | 1,556 | 1,625 | 1,147 | 910 |
| 416900 Other Food Sales | 15,221 | 13,216 | 13,125 | 14,285 | 14,501 | 11,651 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 59,211 | 64,155 | 96,666 | 93,091 | 100,038 | 110,638 |
| 440000 Commodities and Other Federal Grants | 8,479 | 6,975 | 11,910 | 18,690 | 18,742 | 16,664 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 129,253 | 129,827 | 195,232 | 197,752 | 207,081 | 213,696 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 48,043 | 56,151 | 71,813 | 79,146 | 72,581 | 77,572 |
| 710200 Food Services - Benefits | 9,321 | 20,321 | 26,096 | 27,622 | 30,123 | 30,320 |
| 710300 Food Services - Purchased Services | 4,762 | 5,090 | 7,032 | 4,624 | 9,071 | 8,045 |
| 710400 Food Services - Supplies / Materials | 56,395 | 52,874 | 80,731 | 88,675 | 95,144 | 92,092 |
| 710500 Food Services - Capital Objects | 251 | 16,669 | 4,933 | 1,710 | 8,012 | 3,707 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 118,772 | 151,105 | 190,605 | 201,777 | 214,931 | 211,736 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 53,818 | 36,271 | 34,391 | 40,711 | 15,617 | 30,680 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 2,083 | 2,500 | 5,441 | 0 | 17,650 | 1,508 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 1,508 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 218 | 3,996 | 20 | 0 | 236 | 222 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 3,060 | 3,430 | 3,840 | 8,764 | 8,934 | 7,417 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 52,623 | 31,345 | 35,972 | 31,947 | 24,097 | 26,057 |

| | | | | | | |
|---|-------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 9,898 | 12,592 | 15,884 | 16,815 | 17,911 | 17,645 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 5.32 | 2.49 | 2.26 | 1.90 | 1.35 | 1.48 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **ACADEMY AT THE ROOSEVELT CENTER**
 DISTRICT / CHARTER NUMBER: **460.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

Consult the IFARMS 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 CHARTER SCHOOL
 DISTRICT / CHARTER NUMBER: 461.0

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 50,480 | 51,914 | 50,899 | 36,075 | 34,891 | 37,097 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 1,218 | 3,480 | 988 | 851 | 775 | 1,324 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 78,505 | 184,164 | 176,489 | 114,797 | 106,435 | 105,238 |
| 440000 Commodities and Other Federal Grants | 6,080 | 0 | 11,149 | 0 | 8,598 | 8,464 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 8,802 |
| Total Revenues | 136,283 | 239,558 | 239,525 | 151,723 | 150,699 | 160,925 |

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 51,264 | 63,627 | 73,510 | 51,864 | 54,024 | 54,665 |
| 710200 Food Services - Benefits | 9,108 | 9,591 | 12,615 | 8,663 | 10,159 | 10,098 |
| 710300 Food Services - Purchased Services | 5,172 | 4,841 | 22,341 | 12,879 | 11,094 | 8,348 |
| 710400 Food Services - Supplies / Materials | 70,739 | 127,654 | 137,747 | 73,466 | 69,471 | 71,929 |
| 710500 Food Services - Capital Objects | 0 | 1,237 | 194 | 2,753 | 2,435 | 461 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 8,373 | 2,000 | 2,246 | 9,482 |
| Total Expenditures | 136,283 | 206,950 | 254,780 | 151,625 | 149,429 | 154,983 |

| | | | | | | |
|---|----------|---------------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 28,223 | 17,353 | 17,451 | 16,967 | 24,663 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 8,603 | 0 | 0 | 1,754 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 4,218 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 0 | 32,608 | 17,353 | 17,451 | 18,721 | 24,663 |

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 11,357 | 17,246 | 21,232 | 12,635 | 12,452 | 12,915 |

| | | | | | | |
|---|------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 0.00 | 1.89 | 0.82 | 1.38 | 1.50 | 1.91 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **XAVIER CHARTER**
 DISTRICT / CHARTER NUMBER: **462.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------------|----------------|----------------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 81,040 | 69,739 | 54,904 | 0 | 0 |
| 416900 Other Food Sales | 0 | 30 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 1,406 | 14,795 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 76,601 | 97,370 | 95,183 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 430 | 0 | 0 |
| Total Revenues | 0 | 157,671 | 168,515 | 165,312 | 0 | 0 |

| | | | | | | |
|---|----------|----------------|----------------|----------------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 51,430 | 35,213 | 62,678 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 11,141 | 8,702 | 22,557 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 8,950 | 3,938 | 3,665 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 69,645 | 104,587 | 94,474 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 14,293 | 63 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 11,000 | 0 | 0 | 0 |
| Total Expenditures | 0 | 141,166 | 177,733 | 183,437 | 0 | 0 |

| | | | | | | |
|--|----------|---------------|--------------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 18,239 | 10,171 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 720 | 1,044 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 14,426 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 14,426 | 0 | 0 |
| 213000 Accounts Payable | 0 | 2,454 | 3,174 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 790 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | 16,505 | 7,251 | 0 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|---|--------|--------|--------|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 11,764 | 14,811 | 15,286 | 0 | 0 |

| | | | | | | |
|---|-----|------|------|------|-----|-----|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | N/A | 1.40 | 0.49 | 0.00 | N/A | N/A |

Consult the IFARMS 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**
 DISTRICT / CHARTER NUMBER: **463.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------------|---------------|----------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 30,012 | 20,019 | 15,437 | 18,366 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 76,059 | 72,321 | 94,007 | 81,406 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 106,071 | 92,340 | 109,444 | 99,772 |

| | | | | | | |
|---|----------|----------|----------------|---------------|----------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 101,332 | 94,223 | 113,450 | 97,045 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 123 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 648 | 449 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 101,980 | 94,672 | 113,573 | 97,045 |

| | | | | | | |
|---|----------|----------|--------------|--------------|---------------|------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 4,091 | 1,759 | 0 | 357 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 2,370 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 0 | 0 | 4,091 | 1,759 | -2,370 | 357 |

| | | | | | | |
|--|---|---|-------|-------|-------|-------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | | | | | | |
| | 0 | 0 | 8,498 | 7,889 | 9,464 | 8,087 |

| | | | | | | |
|---|-----|-----|------|------|-------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | | | | | | |
| | N/A | N/A | 0.48 | 0.22 | -0.25 | 0.04 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **WHITE PINE CHARTER**
 DISTRICT / CHARTER NUMBER: **464.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 33,533 | 32,461 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 25,106 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 58,639 | 32,461 |

| | | | | | | |
|---|----------|----------|----------|----------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 13,366 | 11,418 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 712 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 43,210 | 20,198 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 1,315 | 443 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 36 | 402 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 58,639 | 32,461 |

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

| | | | | | | |
|---|---|---|---|---|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 4,887 | 2,705 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 25,159 | 18,440 | 28,529 | 25,342 | 25,251 | 30,909 |
| 416200 Meal Sales - Non-reimbursable | 1,382 | 437 | 1,144 | 2,116 | 293 | 1,171 |
| 416900 Other Food Sales | 183 | 119 | 493 | 0 | 0 | 100 |
| 419000 Other Local Revenue | 2,151 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 45,688 | 55,392 | 82,114 | 101,001 | 80,221 | 90,643 |
| 440000 Commodities and Other Federal Grants | 0 | 6,973 | 0 | 0 | 5,315 | 2,863 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 74,563 | 81,361 | 112,280 | 128,459 | 111,080 | 125,686 |

| | | | | | | |
|---|---------------|---------------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 2,000 | 13,764 | 15,657 | 23,441 | 19,223 | 23,576 |
| 710200 Food Services - Benefits | 0 | 344 | 3,124 | 4,139 | 5,269 | 10,221 |
| 710300 Food Services - Purchased Services | 13,165 | 538 | 1,417 | 275 | 696 | 2,840 |
| 710400 Food Services - Supplies / Materials | 53,676 | 53,978 | 86,329 | 86,468 | 81,299 | 80,619 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 2,496 | 5,944 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 68,841 | 68,624 | 106,527 | 114,323 | 108,983 | 123,200 |

| | | | | | | |
|---|---------------|----------|---------------|---------------|---------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 28,798 | 43,674 | 48,749 | 67,850 | 65,868 | 39,750 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 1,305 | 1,305 | 0 | 5,944 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 34,464 | 34,464 | 34,464 | 34,464 | 34,464 | 0 |
| 213000 Accounts Payable | 313 | 251 | 250 | 4,253 | 2,660 | 14,464 |
| 214000 Contracts Payable | 0 | 2,201 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 2,829 | 3,791 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 6,758 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | -5,979 | 0 | 12,511 | 26,647 | 28,744 | 31,230 |

| | | | | | | |
|---|-------|-------|-------|-------|-------|--------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 5,737 | 5,719 | 8,877 | 9,527 | 9,082 | 10,267 |

| | | | | | | |
|---|-------|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | -1.04 | 0.00 | 1.41 | 2.80 | 3.16 | 3.04 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **ISUCCEED VIRTUAL CHARTER**
 DISTRICT / CHARTER NUMBER: **466.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

Consult the IFARMS 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 SCIENCE & TECHNOLOGY CHARTER**
 DISTRICT / CHARTER NUMBER: **468.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 35,060 | 43,437 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 21,621 | 26,620 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 21,621 | 26,620 | 35,060 | 43,437 |

| | | | | | | |
|---|----------|----------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 1,949 | 0 | 3,196 | 3,673 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 335 | 281 |
| 710300 Food Services - Purchased Services | 0 | 0 | 15,818 | 0 | 2,670 | 928 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 22 | 20,843 | 32,640 | 31,134 |
| 710500 Food Services - Capital Objects | 0 | 0 | 1,718 | 0 | 0 | 98 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 19,507 | 20,843 | 38,841 | 36,114 |

| | | | | | | |
|---|----------|----------|--------------|--------------|--------------|---------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 2,114 | 7,681 | 3,900 | 11,223 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 0 | 0 | 2,114 | 7,681 | 3,900 | 11,223 |

| | | | | | | |
|---|---|---|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 1,626 | 1,737 | 3,237 | 3,010 |

| | | | | | | |
|---|-----|-----|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | N/A | N/A | 1.30 | 4.42 | 1.20 | 3.73 |

Consult the IFARMS 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 CONNECTS ONLINE CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **469.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

Consult the IFARMS 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 BRIDGE ACADEMY**
 DISTRICT / CHARTER NUMBER: **470.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 6,557 | 9,591 | 19,803 | 18,702 | 13,288 | 15,919 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 5,243 | 2,475 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 5,831 | 9,168 | 21,194 | 26,625 | 23,553 | 17,999 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 47 | 3,753 | 3,471 | 4,608 |
| Total Revenues | 12,388 | 18,759 | 46,287 | 51,555 | 40,312 | 38,526 |

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 1,457 | 1,806 | 4,140 | 5,334 | 6,456 | 4,876 |
| 710200 Food Services - Benefits | 0 | 738 | 1,530 | 1,530 | 400 | 1,013 |
| 710300 Food Services - Purchased Services | 9,486 | 14,846 | 38,825 | 44,177 | 33,262 | 28,634 |
| 710400 Food Services - Supplies / Materials | 1,344 | 72 | 1,792 | 514 | 194 | 4,003 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 101 | 1,297 | 0 | 0 | 0 | 0 |
| Total Expenditures | 12,388 | 18,759 | 46,287 | 51,555 | 40,312 | 38,526 |

| | | | | | | |
|--|----------|----------|----------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 43 | 0 | 0 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 36 | 1,186 | 2,730 | 372 | 2,317 | 477 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 1,186 | 2,730 | 372 | 2,317 | 477 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 79 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|-------|-------|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 1,032 | 1,563 | 3,857 | 4,296 | 3,359 | 3,211 |

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

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **THE VILLAGE CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **473.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **MONTICELLO MONTESSORI SCHOOL**
 DISTRICT / CHARTER NUMBER: **474.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|---------------|---------------|--------------|---------------|--------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 6,303 | 13,160 | 0 | 157 | 4,037 |
| 416200 Meal Sales - Non-reimbursable | 0 | 269 | 66 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 4,537 | 15,233 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 3,536 | 0 | 0 | 0 | 3,590 |
| Total Revenues | 0 | 10,108 | 13,226 | 4,537 | 15,390 | 7,627 |

| | | | | | | |
|---|----------|---------------|---------------|--------------|---------------|--------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 1,095 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 255 | 0 |
| 710300 Food Services - Purchased Services | 0 | 10,062 | 10,536 | 0 | 33 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 46 | 215 | 6,979 | 14,007 | 7,627 |
| 710500 Food Services - Capital Objects | 0 | 0 | 33 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 10,108 | 10,784 | 6,979 | 15,390 | 7,627 |

| | | | | | | |
|--|----------|----------|--------------|----------|----------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 2,442 | 0 | 0 | 3,500 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 3,500 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | 0 | 2,442 | 0 | 0 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|---|-----|-----|-----|-------|-----|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 842 | 899 | 582 | 1,283 | 636 |

| | | | | | | |
|---|-----|------|------|------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | N/A | 0.00 | 2.72 | 0.00 | 0.00 | 0.00 |

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **SAGE INTERNATIONAL SCHOOL OF BOISE**
 DISTRICT / CHARTER NUMBER: **475.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **ANOTHER CHOICE VIRTUAL CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **476.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

Consult the IFARMS 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 CHARTER COMMUNITY LEARNING CENTER**
 DISTRICT / CHARTER NUMBER: **477.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|---------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 14,125 | 8,989 | 57,368 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 1,508 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 5,488 | 4,374 | 12,514 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 37,636 | 36,155 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 77,194 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 7,874 | 1,697 | 5,428 | 1,890 |
| Total Revenues | 0 | 0 | 59,635 | 52,329 | 67,170 | 93,106 |

| | | | | | | |
|---|----------|----------|---------------|---------------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 13,242 | 17,932 | 21,575 | 24,734 |
| 710200 Food Services - Benefits | 0 | 0 | 2,115 | 1,697 | 8,581 | 15,628 |
| 710300 Food Services - Purchased Services | 0 | 0 | 765 | 278 | 387 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 37,083 | 34,894 | 26,400 | 53,652 |
| 710500 Food Services - Capital Objects | 0 | 0 | 6,430 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 59,635 | 54,801 | 56,943 | 94,014 |

| | | | | | | |
|---|----------|----------|----------|---------------|--------------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 0 | 0 | 8,661 | 10,189 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 0 | 995 | 3,385 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 0 | 3,430 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 37 | 1,957 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 0 | 0 | 2,334 | 3,342 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 0 | 0 | 0 | -2,472 | 7,755 | 6,847 |

| | | | | | | |
|---|---|---|-------|-------|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 4,970 | 4,567 | 4,745 | 7,835 |

| | | | | | | |
|---|-----|-----|------|-------|------|------|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | N/A | N/A | 0.00 | -0.54 | 1.63 | 0.87 |

Consult the IFARMS 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 IDAHO STEM CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **480.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 190,125 | 121,567 | 156,180 | 157,266 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 35,245 | 27,723 | 33,999 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 1,139 | 671 | 358 |
| Total Revenues | 0 | 0 | 190,125 | 157,951 | 184,574 | 191,623 |

| | | | | | | |
|---|----------|----------|----------------|----------------|----------------|----------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 46,476 | 47,810 | 65,148 | 61,397 |
| 710200 Food Services - Benefits | 0 | 0 | 6,297 | 4,038 | 12,301 | 15,691 |
| 710300 Food Services - Purchased Services | 0 | 0 | 1,059 | 125 | 641 | 616 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 126,465 | 97,864 | 104,931 | 117,082 |
| 710500 Food Services - Capital Objects | 0 | 0 | 12,723 | -2,229 | 0 | 628 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 193,020 | 147,608 | 183,021 | 195,414 |

| | | | | | | |
|---|----------|----------|---------------|--------------|--------------|--------------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 0 | 18,898 | 16,000 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 0 | 543 | 0 | 0 | 0 |
| 115000 Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 0 | 1,054 | 0 | 0 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 6,682 | 6,760 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | 2,384 | 4,768 | 239 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 0 | 0 | -2,895 | 7,448 | 9,001 | 5,210 |

| | | | | | | |
|--|---|---|--------|--------|--------|--------|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | | | | | | |
| | 0 | 0 | 16,085 | 12,301 | 15,252 | 16,285 |

| | | | | | | |
|---|-----|-----|-------|------|------|------|
| Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | | | | | | |
| | N/A | N/A | -0.18 | 0.61 | 0.59 | 0.32 |

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|---------------|---------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 34,484 | 37,959 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 1,621 | 328 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 117 | 200 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 24,088 | 25,186 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 3,430 | 5,096 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 63,740 | 68,769 |

| | | | | | | |
|---|----------|----------|----------|----------|---------------|---------------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 17,597 | 26,142 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 4,447 | 10,166 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 1,970 | 825 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 36,733 | 39,051 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 1,508 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 62,255 | 76,184 |

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

| | | | | | | |
|---|---|---|---|---|-------|-------|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 5,188 | 6,349 |

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

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

Child Nutrition Financial Report

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

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **BINGHAM ACADEMY CHARTER**
 DISTRICT / CHARTER NUMBER: **485.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|--|---|---|---|---|---|---|
| Average Monthly Expenditures (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |
|--|---|---|---|---|---|---|

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

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **UPPER CARMEN CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **486.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **FORREST M. BIRD CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **487.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

Child Nutrition Financial Report

DISTRICT / CHARTER NAME: **SYRINGA MOUNTAIN SCHOOL**
 DISTRICT / CHARTER NUMBER: **488.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

Consult the IFARMS 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 COLLEGE & CAREER READINESS**
 DISTRICT / CHARTER NUMBER: **489.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

Consult the IFARMS 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 DISTANCE EDUCATION ACADEMY**
 DISTRICT / CHARTER NUMBER: **490.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

Consult the IFARMS 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 CHARTER ACADEMY**
 DISTRICT / CHARTER NUMBER: **491.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

Consult the IFARMS 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 STAR CHARTER SCHOOL**
 DISTRICT / CHARTER NUMBER: **493.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|----------|----------|----------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416900 Other Food Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 710200 Food Services - Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 710300 Food Services - Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 0 | 0 | 0 | 0 | 0 |

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

Consult the IFARMS 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**
 DISTRICT / CHARTER NUMBER: **555.0**

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|----------|---------------|---------------|---------------|----------|----------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 416100 Meal Sales - Reimbursable | 0 | 0 | 0 | 0 | 0 | 0 |
| 416200 Meal Sales - Non-reimbursable | 0 | 1,228 | 1,574 | 1,626 | 0 | 0 |
| 416900 Other Food Sales | 0 | 2,150 | 2,910 | 1,402 | 0 | 0 |
| 419000 Other Local Revenue | 0 | 3,978 | 6,887 | 5,115 | 0 | 0 |
| 439000 Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 443000 Cash-in-lieu of Commodities | 0 | 0 | 0 | 0 | 0 | 0 |
| 445500 Federal Reimbursement | 0 | 52,600 | 69,116 | 51,822 | 0 | 0 |
| 440000 Commodities and Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 460000 Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 59,956 | 80,487 | 59,965 | 0 | 0 |

| | | | | | | |
|---|----------|---------------|---------------|---------------|--------------|----------|
| Expenditures | | | | | | |
| 710100 Food Services - Salaries | 0 | 23,621 | 19,777 | 16,495 | 1,151 | 0 |
| 710200 Food Services - Benefits | 0 | 6,376 | 4,816 | 5,133 | -19 | 0 |
| 710300 Food Services - Purchased Services | 0 | 70 | 726 | 965 | 124 | 0 |
| 710400 Food Services - Supplies / Materials | 0 | 35,235 | 46,054 | 36,131 | 253 | 0 |
| 710500 Food Services - Capital Objects | 0 | 0 | 0 | 191 | 0 | 0 |
| 710600 Food Services - Debt Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| 710700 Food Services - Insurance / Judgments | 0 | 0 | 0 | 0 | 0 | 0 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 0 |
| 661000 Buildings - Care Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 664000 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 720000 Community Services Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Asset Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 65,302 | 71,373 | 58,915 | 1,509 | 0 |

| | | | | | | |
|--|----------|---------------|--------------|--------------|--------------|----------|
| Balance Sheet | | | | | | |
| 111000 Cash | 0 | 0 | 0 | 0 | 0 | 0 |
| 112000 Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 113000 Taxes Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| 114000 Other Receivables | 0 | 6,220 | 7,203 | 6,763 | 4 | 0 |
| 115000 Inventories | 0 | 0 | 1,671 | 1,671 | 1,671 | 0 |
| 116000 Other Current Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 211000 Interfund Payable | 0 | 11,566 | 6,552 | 4,967 | 1,424 | 0 |
| 213000 Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 214000 Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 217000 Salaries / Benefits Payable | 0 | 0 | -1,447 | -1,352 | -3,059 | 0 |
| 218000 Payroll Withholding | 0 | 0 | 0 | 0 | 0 | 0 |
| 221000 Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 200000 Other Current/Non-Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 310000 Reserved for Inventories/Other | 0 | 0 | 0 | 0 | 1,671 | 0 |
| 350000 Retained Earnings | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance | 0 | -5,346 | 3,769 | 4,819 | 1,639 | 0 |
| (320100 plus 320200) | | | | | | |

| | | | | | | |
|---|---|-------|-------|-------|-----|---|
| Average Monthly Expenditures | | | | | | |
| (Total expenditures above divided by 12 operating months) | 0 | 5,442 | 5,948 | 4,910 | 126 | 0 |

| | | | | | | |
|---|-----|-------|------|------|-------|-----|
| Months of Operating Funds Available | | | | | | |
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | N/A | -0.98 | 0.63 | 0.98 | 13.01 | N/A |

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

Child Nutrition Financial Report

STATEWIDE

| | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | | | | | | |
| 411100 Taxes - General M&O | 0 | 0 | 0 | 0 | 0 | 0 |
| 415000 Earnings on Investments | 29,971 | 23,537 | 25,430 | 18,562 | 12,933 | 19,531 |
| 416100 Meal Sales - Reimbursable | 23,756,811 | 22,186,383 | 22,193,225 | 20,444,506 | 20,748,451 | 20,228,518 |
| 416200 Meal Sales - Non-reimbursable | 3,578,742 | 3,194,654 | 2,970,975 | 2,341,427 | 2,147,355 | 2,070,024 |
| 416900 Other Food Sales | 907,000 | 935,195 | 1,307,657 | 1,676,770 | 944,920 | 1,213,850 |
| 419000 Other Local Revenue | 281,152 | 395,188 | 381,427 | 280,892 | 268,112 | 592,021 |
| 439000 Other State Revenue | 16,593 | 16,575 | 384 | 2,174 | 3,852 | 10,936 |
| 443000 Cash-in-lieu of Commodities | 93,602 | 736,411 | 685,413 | 735,140 | 128,448 | 129,709 |
| 445500 Federal Reimbursement | 65,415,631 | 68,432,635 | 71,747,544 | 72,946,844 | 74,227,684 | 75,395,133 |
| 440000 Commodities and Other Federal Grants | 3,123,793 | 2,516,520 | 2,858,122 | 3,461,473 | 3,806,366 | 4,188,509 |
| 453000 Sale / Compensation from Sale of Fixed Assets | 47 | 368 | 775 | 179 | 2,139 | 14 |
| 460000 Transfers In | 1,730,440 | 1,823,578 | 1,736,330 | 2,152,549 | 2,402,596 | 2,662,410 |
| Total Revenues | 98,933,782 | 100,261,044 | 103,907,282 | 104,060,516 | 104,692,856 | 106,510,655 |

Expenditures

| | | | | | | |
|---|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| 710100 Food Services - Salaries | 30,609,824 | 29,954,160 | 30,216,356 | 30,871,394 | 31,393,899 | 31,646,295 |
| 710200 Food Services - Benefits | 12,582,965 | 11,946,549 | 12,170,742 | 12,762,728 | 13,260,708 | 13,684,146 |
| 710300 Food Services - Purchased Services | 4,430,546 | 4,738,051 | 5,064,401 | 5,262,660 | 5,400,313 | 5,185,079 |
| 710400 Food Services - Supplies / Materials | 47,264,060 | 47,378,205 | 50,832,999 | 53,681,950 | 53,917,678 | 53,332,236 |
| 710500 Food Services - Capital Objects | 1,948,891 | 1,882,435 | 1,575,346 | 1,445,745 | 1,284,100 | 1,257,525 |
| 710600 Food Services - Debt Retirement | 4,925 | 2,060 | 1,712 | 806 | 715 | 1,136 |
| 710700 Food Service - Insurance / Judgments | 21,712 | 23,359 | 27,832 | 26,828 | 26,649 | 19,646 |
| 500000 Instruction | 0 | 0 | 0 | 0 | 0 | 392 |
| 661000 Buildings - Care Program | 10,222 | 9,922 | 9,950 | 10,137 | 11,384 | 11,335 |
| 664000 Maintenance | 0 | 573 | 779 | 0 | 91 | 0 |
| 682000 Pupil-Activity Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| 691000 Other Support Services | 0 | 0 | 0 | 0 | 19 | 0 |
| 720000 Community Services Program | 381 | 0 | 0 | 0 | 0 | 0 |
| 810000 Capital Assets Program | 31,581 | 3,774 | 0 | 31,513 | 12,265 | 42,793 |
| 911600 Food Services - Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 912600 Food Services - Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 920800 Transfers Out | 666,390 | 693,276 | 816,221 | 836,089 | 757,649 | 729,124 |
| Total Expenditures | 97,571,497 | 96,632,364 | 100,716,338 | 104,929,850 | 106,065,470 | 105,909,707 |

Balance Sheet

| | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 111000 Cash | 8,758,178 | 10,877,442 | 12,566,864 | 12,431,262 | 8,088,711 | 10,739,682 |
| 112000 Investments | 6,019,123 | 6,497,134 | 8,660,556 | 7,840,248 | 6,953,212 | 10,024,343 |
| 113000 Taxes Receivable | 15,329 | 6,729 | 14,224 | 1,727 | 0 | 0 |
| 114000 Other Receivables | 3,374,519 | 3,051,276 | 1,839,049 | 3,263,817 | 8,807,014 | 2,215,486 |
| 115000 Inventories | 1,680,332 | 1,987,487 | 1,837,214 | 2,015,257 | 2,079,433 | 2,249,796 |
| 116000 Other Current Assets | 731,223 | 49,679 | 616,725 | 68,460 | 95,348 | 2,896 |
| 123000 Equipment | 0 | 0 | 0 | 0 | 0 | 192,258 |
| 211000 Interfund Payable | 2,593,312 | 661,998 | 453,234 | 1,176,326 | 2,605,184 | 1,637,960 |
| 213000 Accounts Payable | 665,080 | 921,671 | 839,303 | 878,411 | 924,630 | 650,678 |
| 214000 Contracts Payable | 199,102 | 2,201 | 0 | 165,251 | 60,780 | 2,877 |
| 217000 Salaries / Benefits Payable | 4,027,567 | 4,090,718 | 4,199,080 | 4,104,393 | 4,420,202 | 4,398,488 |
| 218000 Payroll Withholding | 765,066 | 697,167 | 770,714 | 842,374 | 816,052 | 874,000 |
| 221000 Deferred Revenue | 44,555 | 14,451 | 16,803 | 13,451 | 130,397 | 14,979 |
| 200000 Other Current/Non-Current Liabilities | 0 | 2,920 | 3,931 | 47,027 | 49,718 | 48,151 |
| 310000 Reserved for Inventories/Other | 1,117,331 | 1,807,016 | 618,842 | 671,770 | 506,673 | 1,531,816 |
| 350000 Retained Earnings | 0 | 5,366 | 0 | 0 | 0 | 0 |
| Unreserved Funds / Operating Balance (320100 plus 320200) | 11,166,691 | 14,266,239 | 18,632,725 | 17,721,768 | 16,510,082 | 16,265,512 |

Average Monthly Expenditures

| | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| (Total expenditures above divided by 12 operating months) | 8,130,958 | 8,052,697 | 8,393,028 | 8,744,154 | 8,838,789 | 8,825,809 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|

Months of Operating Funds Available

| | | | | | | |
|---|------|------|------|------|------|------|
| (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.) | 1.37 | 1.77 | 2.22 | 2.03 | 1.87 | 1.84 |
|---|------|------|------|------|------|------|

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