

FOOD SERVICE

		FUND 510	
		ACTUAL	
BEGINNING FUND BALANCE (1)	1.	61,251	1.
REVENUES			
1500 Investment Income	2.	36	2.
1600 Food Service	3.	38,490	3.
Other Local _____	4.		4.
4500 Restricted Revenue Rec. from Fed. Gov.	5.	834,162	5.
4900 Revenue for/on Behalf of the District	6.	0	6.
TOTAL REVENUE (lines 2-6)	7.	872,688	7.
5200 Fund Transfers-In	8.		8.
TOTAL AVAILABLE (lines 1, 7, and 8)	9.	933,939	9.

A. Number of operating months

B. Number of Meals Served	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	158,727.00	232,097.00	0.00	13,508.00
b. Program Adults/Adult Workers	2,542.00	2,704.00		
c. Other				
2. Served at Other Locations				
a. Reimbursable Meals Only				
b. Program Adults/Adult Workers				
c. Other				

* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal Prices	P-6	7-8	9-12	Adult
1. Reduced breakfast				
2. Reduced lunch				
3. Reduced snack				
4. Paid breakfast				2.50
5. Paid lunch				3.50
6. Paid snack				

D. Special Milk Program

Charge to children per 1/2 pint milk unit	\$0.00
Number of 1/2 pint milk units served to children	N/A

EXPENDITURES

6150 Classified Salaries	10.
6200 Employee Benefits	11.
6400 Purchased Property Services	12.
6570 Food Service Management	13.
6591 Services Purchased from Other AZ Districts	14.
6610 General Supplies (Nonfood Items)	15.
6620 Energy	16.
6631 USDA Commodities (Excluding Freight)	17.
6632 USDA Commodities (Freight Only)	18.
6633 Other Food	19.
6634 Storage Costs for USDA Commodities	20.
6700 Property (Excluding 6731-37)	21.
6731-37 Furniture & Equipment, Vehicles, & Tech.	22.
Other Expenditures_ 6300, 6580&6800	23.
TOTAL EXPENDITURES (lines 10-23)	24.
6910 Indirect Costs	25.
6930 Fund Transfers-Out	26.
TOTAL EXPENDITURES & OTHER USES (lines 24-26)	27.
ENDING FUND BALANCE (line 9 minus line 27) (1)	28.

(1) Includes Food Service Fund revolving account cash balance of

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
	344,078		
	85,036	52,983	
	0		
	0		
	882		
	0	30,000	
	18,741		
	2,024		
	477,402		
	0		0
	5,777		
1,097,400	933,940	82,983	0
	933,940		
	(0)		

E. Detail of Food Service Management Company Expenditures

Classified Salaries	
Employee Benefits	
Supplies and Materials (Nonfood)	
Food	
Management Fee	
Other	
Total (must equal total of amounts on line 13 above)	0

\$0 at 7/1/14 or \$0 at 6/30/15, as applicable.

IF THE FOOD SERVICE AFR IS NOT SUBMITTED BY OCTOBER 15, REIMBURSEMENTS FOR CHILD NUTRITION WILL BE WITHHELD UNTIL AN ACCURATE AND **COMPLETE** AFR IS SUBMITTED

Report only those revenues and expenditures that are attributable to the operation of the Food Service Program. Documentation must be available for all information on this report. **If you have any questions about the Food Service Program only, please contact Health & Nutrition Services (HNS) at (602) 542-8700.**

Line	Reference	Instruction
1	Beginning Fund Balance	Report the ending fund balance recorded on the 2014 AFR, if it was recorded correctly. Otherwise, the beginning fund balance can be computed as follows: --Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) on June 30, 2014. --Plus: Accrued revenues as of June 30, 2014, received during the 60-day period following June 30, 2014. --Less: Payments made during the 60-day period following June 30, 2014, for goods and services received on or before June 30, 2014, but not paid for by that date.
REVENUES		
2	1500 - Investment Income	Report the amount of interest earned in the Food Service Fund (510).
3	1600 - Food Service	Report the revenue for dispensing food to students and adults, including the School Lunch, Regular and Severe Need Breakfast, Special Milk, Reimbursable After School Care Snack, Summer Food, and Child Care Food Programs. This line should include any revenue received for the Food Service Program that cannot be attributed to any other revenue line. Do not include federal reimbursements here, include them on line 5.
4	Other Local	Report revenue from local sources not accounted for elsewhere. If you report a revenue on this line, indicate the revenue object code on the blank provided.
5	4500 - Restricted Revenue Received from the Federal Government through the State	Report the reimbursements received from Child Nutrition Programs (CNP) based on the claims for the reporting year (July 1, 2014 - June 30, 2015). Include all food service programs [School Lunch, Regular and Severe Need Breakfast, Special Milk, Reimbursable After School Care Snack, Summer Food, and Child Care Food Programs].
6	4900 - Revenue for/on Behalf of the District	Report the value of United States Department of Agriculture (USDA) commodities received by the district on this line, using the value as set by ADE based on the November 15th USDA Commodity Pricing Report, excluding freight . Cash in Lieu of Commodities must also be reported by districts receiving cash funds from the USDA Food Distribution instead of commodities. HNS has provided additional guidance on where to obtain the revenue amounts to be reported for USDA Commodities at the link below: http://www.azed.gov/health-nutrition/files/2015/08/usda-foods-and-the-annual-financial-report-instructions.pdf
8	5200 - Fund Transfers-In	Report amounts received from another fund within the district that will not be repaid. NOTE: There are currently no authorized transfers to the Food Service Fund.

Line	Reference	Instruction
	EXPENDITURES	
	General	In the M&O and Capital Expenditures columns, enter only the food service portion of expenditures that are included in the amounts reported for the M&O and Unrestricted Capital Outlay (UCO) Funds on AFR pages 2 and 4, respectively. For M&O Expenditures, include M&O Fund expenditures for repair and maintenance of food service equipment recorded in function 2600 and all other M&O type expenditures recorded in function 3100. For Capital Expenditures, include UCO Fund expenditures for equipment charged to function 3100 and for the acquisition or construction of land, buildings, and related improvements for the food service program charged to function 4000.
	General	It is imperative that all M&O and UCO Fund expenditures for food services are reported. The expenditures reported in these columns are confirmation of the district's compliance with the State Matching requirement [Code of Federal Regulations Title 7, Part 210.17(a)].
10	6150 - Classified Salaries	Report the salaries for all personnel whose job function is attributed to food service. For employees performing more than one job function, report only the portion related to food service tasks. Report amounts in the Capital Purchases column for salaries related to food service construction (coded to function 4000), if any.
11	6200 - Employee Benefits	Report the portion of employee benefit expenditures for personnel whose salaries have been reported on line 10, Classified Salaries. Report amounts in the Capital Purchases column for employee benefits related to food service construction (coded to function 4000), if any.
12	6400 - Purchased Property Services	Report the cost of services purchased to rent property or equipment (function code 3100), or to operate (function code 3100), repair (function code 2600), and maintain (function code 2600) food service property owned, rented, or used by the district. Report amounts in the Capital Purchases column for food service construction (function code 4000) or rental of equipment or buildings for food service, if any.
13	6570 - Food Service Management	If the district contracted with a Food Service Management Company (FSMC), report the total amount charged by the FSMC on this line and complete section E – Detail of FSMC Expenditures.
14	6591 - Services Purchased from Other Arizona Districts	Report payments to another district within the state for services rendered related to the food service program.
15	6610 - General Supplies (Nonfood Items)	Report the cost of purchasing all supplies for the operation of the food service program including freight and tax. Do not report any food purchases on this line. Report amounts in the Capital Purchases column for supplies related to food service construction (coded to function 4000), if any.
16	6620 - Energy	Report the cost for utilities (electric, gas, etc.) on this line only if there are separate utility meters for the food service area. If one meter serves the cafeteria and classrooms for instance, the utilities expenditure will be computed as an indirect cost. The HNS office uses each district's unrestricted indirect cost rate established by the Department of Education for FY 2015. Do not report pro rated utility bills.

Line	Reference	Instruction
17	6631 - USDA Commodities (Excluding Freight)	Report the value of donated USDA commodities, using the value as set by ADE based on the November 15th USDA Commodity Pricing Report, excluding freight charges . Do not include storage and processing charges in this amount. This amount should equal the value of USDA commodities included on revenue line 6, 4900 – Revenue for/on Behalf of the District less any cash payments received from USDA in place of commodities . HNS has provided additional guidance on where to obtain the expenditure amounts to be reported for USDA Commodities at the link below: http://www.azed.gov/health-nutrition/files/2015/08/usda-foods-and-the-annual-financial-report-instructions.pdf
18	6632 - USDA Commodities (Freight only)	Report the cost of freight for USDA commodities only. USDA commodities storage charges are reported on line 20.
19	6633 - Other Food	Report all expenditures for food except USDA commodities. Only processing charges for USDA commodities should be included here.
20	6634 - Storage Costs for USDA Commodities	Report expenditures for the storage costs related to USDA Commodities.
21	6700 - Property (excluding 6731-37)	Report expenditures for acquiring land or existing buildings in the Capital Expenditures column. Expenditures for constructing buildings or land and building improvements that are used for food service should be reported on lines 10-12 and 15, as applicable. Food Service Fund monies may not be used to buy land or buildings or to erect buildings.
22	6731-37 - Furniture and Equipment, Vehicles, and Technology	Report the cost of furniture, equipment, vehicles, or technology purchased for the food services area. Items reported here include, but are not limited to, chairs, tables, mixers, vehicles and equipment used to transport food, and computers and software used to manage food service operations.
23	Other Expenditures	Report all other expenditures related to the food service program not recorded elsewhere, such as interest on bonds, capital leases, etc.
25	6910 - Indirect Costs	Report all monies transferred to the Indirect Costs Fund (570) from the Food Service Fund (510).
26	6930 - Fund Transfers-Out	Report all transactions conveying money from the Food Service Fund to another fund without recourse. NOTE: Other than the indirect cost transfers reported on line 25, there are currently no authorized transfers from the Food Service Fund.
	SECTION A	Number of Operating Months
		Report the number of months the district's Food Service program was in operation.
	SECTION B	Number of Meals Served
1 & 2	Served at District Locations/Served at Other Locations	Meals served at the district should include all meals served on the district premises. Meals served at other locations should include meals served at nearby charter schools, private schools, or other school districts.
a.	Reimbursable Meals Only	Report the number of reimbursable meals served.
b.	Program Adults/Adult Workers	Report the number of meals served to program adults and adult food service workers.
c.	Other	Report the number of all other meals served not eligible to be included on lines a or b, including non-program adults.
	Breakfasts	Report breakfast meals served during an established breakfast period, typically for the purposes of an approved USDA School Breakfast Program in this column.

Line	Reference	Instruction
	Lunches/Suppers	Report lunch meals served during an established lunch period, typically for the purposes of an approved USDA National School Lunch Program in this column. Report supper meals served in the evening for the purposes of an approved USDA Summer Food Service Program if applicable in this column.
	A La Carte	Any food items sold that are not appropriate to include in the breakfast, lunch/supper, or snack column should be reported in the a la carte column. Report these as equivalent meal counts by totaling the dollar amount of such sales, and dividing by the free lunch reimbursement rate.
	Snacks	Report snack meals served after the school day has ended, typically for the purposes of an approved After School Care Snack Program in this column.
	SECTION C	Meal Prices
		Report the per meal/snack amount charged to children and adults as indicated. Please enter zero if no charge applies.
	SECTION D	Special Milk Program
		Report the per half-pint carton charge to children and the number of half-pint units served to children.
	SECTION E	Detail of Food Service Management Company Expenditures
		Report the breakdown of expenditures related to the use of a food service management company. The total reported in this section must agree with the amount on line 13.