



OFFICE OF SUPERINTENDENT OF PUBLIC INSTRUCTION
 Child Nutrition
 Old Capitol Building
 PO BOX 47200
 OLYMPIA, WA 98504-7200
 (360) 725-6200 TTY (360) 664-3631

AGREEMENT NUMBER		
CO	DIST	BLDG

PUBLIC SCHOOL DISTRICTS WITH FOOD SERVICE MANAGEMENT COMPANIES FINANCIAL INFORMATION

Due: November 30, 2006

SCHOOL DISTRICT	CONTACT PERSON
ADDRESS	TELEPHONE NUMBER ()
	FAX NUMBER ()
E-MAIL ADDRESS	

This information is needed for the preparation of Report 1800, "Analysis of Food Service Operations", which is published annually by Child Nutrition Services of the Office of Superintendent of Public Instruction (OSPI).

The purpose of the schedule below is to reclassify expenditures paid to a Food Service Management Company (FSMC) into four expenditure categories commonly used in Report 1800. Therefore, amounts paid or due to the FSMC reported in Program 98 Object 7, Purchased Services, on the school district's F-196, Annual Financial Statements, should be broken down and displayed in the following categories: "Labor", "Food", and "Supplies." The "Other" category should include the FSMC management fee. Typically the school district will obtain this information from the FSMC.

REPORT 1800 EXPENDITURE CATEGORIES

	LABOR	FOOD	SUPPLIES	OTHER	TOTAL
Expenditure Activity					
25 - Pupil Mgmt. and Safety					
41 - Supervision					
42 - Food					
43 - Commodities					
44 - Operations					
Total FSMC Object 7 Expenditure					

The grand total in the lower right hand corner of the schedule should equal the total FSMC expenditure reported in Object 7 of Program 98, Food Services in the district's F-196.

The expenditure activity and object definitions used must be those found in the *Accounting Manual for Public Schools in the State of Washington*.

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