

ANAHEIM UNION HIGH SCHOOL DISTRICT

CAFETERIA FUND

FINANCIAL STATEMENTS

JUNE 2008

Balance Sheet
Anaheim School Dist/Food Services
For the period ending 6/30/2008

Asset	Assets	
CASH		
9120	Cash-Checking	\$3,489,836.12
9122	Change Fund	\$976.00
9123	Petty Cash	\$50.00
Total CASH		\$3,490,862.12
RECEIVABLE		
9210	A/R - Current	\$109,587.54
9280	A/R - State	\$160,601.49
9290	A/R - Federal	\$2,374,516.99
Total RECEIVABLE		\$2,644,706.02
INVENTORIES		
9321	Warehouse Food	\$13,808.23
9322	Warehouse Commodity	\$1,580.00
9323	Warehouse Supplies	\$54,182.46
9326	School Food	\$11,155.13
9327	School Commodity	\$90.00
9328	School Supplies	\$22,302.70
Total INVENTORIES		\$103,118.52
Total Asset		\$6,238,686.66
Liability	Liabilities and Fund Balance	
LIABILITIES		
9510	A/P - Current	\$1,586,016.50
9580	Sales Tax Liability	\$0.00
9780	Reserve/Central Kitchen	\$3,000,000.00
Total LIABILITIES		\$4,586,016.50
Total Liability		\$4,586,016.50
Fund Balance		
FUND BALANCE		
9798	Fund Balance	\$1,429,843.56
Total FUND BALANCE		\$1,429,843.56
Total Fund Balance		\$1,429,843.56
Current Year Profit (Loss)		\$222,826.60
Total Liabilities and Fund Balance		\$6,238,686.66

Statement of Revenues and Expenses

Anaheim School Dist/Food Services

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Accounting Period equals 12 - 2008 and the Prior Accounting Period is equal to Accounting Period equals 11 - 2008

	Period Ending 6/30/2008				Period Ending 5/31/2008			
	Monthly	%	YTD	%	Monthly	%	YTD	%
Revenue								
Local Revenue								
8620	\$2,163.00	0.19 %	\$40,534.50	0.21 %	\$3,909.00	0.18 %	\$38,371.50	0.21 %
Elementary - Breakfast								
8621	\$33,169.50	2.91 %	\$574,417.78	2.94 %	\$57,528.00	2.60 %	\$541,248.28	2.94 %
Elementary - Lunch								
8622	\$0.00	0.00 %	\$99.75	0.00 %	\$0.00	0.00 %	\$99.75	0.00 %
Junior High - Breakfast								
8623	\$0.00	0.00 %	\$1,167.50	0.01 %	\$0.00	0.00 %	\$1,167.50	0.01 %
Junior High - Lunch								
8632	\$4,217.50	0.37 %	\$78,869.50	0.40 %	\$9,289.00	0.42 %	\$74,652.00	0.41 %
High School - Breakfast								
8633	\$72,764.25	6.39 %	\$1,486,983.75	7.62 %	\$157,578.25	7.13 %	\$1,414,219.50	7.69 %
High School - Lunch								
8635	\$106,894.29	9.39 %	\$2,109,537.08	10.80 %	\$223,661.03	10.11 %	\$2,002,642.78	10.89 %
A La Carte Sales								
8637	\$2,444.55	0.21 %	\$60,875.42	0.31 %	\$5,046.87	0.23 %	\$58,430.87	0.32 %
Adult Rev. - Lunch								
Federal Reimbursements								
8200	\$160,949.95	14.14 %	\$2,571,684.63	13.17 %	\$314,582.51	14.23 %	\$2,410,734.68	13.11 %
Fed. Meal Rev.-Breakfast								
8220	\$659,504.59	57.92 %	\$10,472,612.66	53.63 %	\$1,196,598.18	54.11 %	\$9,813,108.07	53.37 %
Fed. Meal Rev.-Lunch								
8290	\$14,777.76	1.30 %	\$267,182.88	1.37 %	\$28,899.32	1.31 %	\$252,405.12	1.37 %
Misc Fed Rev.-Snack								
State Reimbursements								
8500	\$2,092.86	0.18 %	\$345,774.25	1.77 %	\$44,910.80	2.03 %	\$343,681.39	1.87 %
St. Meal Rev.-Breakfast								
8520	\$5,446.72	0.48 %	\$890,517.94	4.56 %	\$108,200.77	4.89 %	\$885,071.22	4.81 %
St. Meal Rev.-Lunch								
Other Revenue								
8638	(\$2,465.98)	-0.22 %	(\$7,960.41)	-0.04 %	\$295.42	0.01 %	(\$5,494.43)	-0.03 %
Cash Over & Short								
8689	\$14,456.57	1.27 %	\$450,642.69	2.31 %	\$54,062.97	2.44 %	\$436,186.12	2.37 %
Misc Fees/Contract								
8699	\$62,208.23	5.46 %	\$183,731.18	0.94 %	\$6,658.06	0.30 %	\$121,522.95	0.66 %
Spec Activity/Cater								
Total Revenue	\$1,138,623.79	100.00 %	\$19,526,671.10	100.00 %	\$2,211,220.17	100.00 %	\$18,388,047.30	100.00 %
Expense								
Food Purchases & Govnmt								
4700	\$366,291.29	32.17 %	\$6,489,058.66	33.23 %	\$702,055.57	31.75 %	\$6,122,767.37	33.30 %
Food Purchases								
Supplies								
4300	\$36,794.34	3.23 %	\$411,050.48	2.11 %	\$240,744.63	10.89 %	\$374,256.14	2.04 %
Materials & Supplies								
4790	\$2,291.65	0.20 %	\$426,786.32	2.19 %	\$2,098.57	0.09 %	\$424,494.67	2.31 %
Supplies (Food)								
Salaries								
2200	\$822,450.64	72.23 %	\$7,153,287.74	36.63 %	\$719,928.77	32.56 %	\$6,330,837.10	34.43 %
Classified Salaries								
2300	\$0.00	0.00 %	\$196,002.67	1.00 %	\$0.00	0.00 %	\$196,002.67	1.07 %
Class.Sup/Admin Salaries								
2400	\$0.00	0.00 %	\$179,363.49	0.92 %	\$0.00	0.00 %	\$179,363.49	0.98 %
Clerical/Office Salaries								

Statement of Revenues and Expenses

Anaheim School Dist/Food Services

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Accounting Period equals 12 - 2008 and the Prior Accounting Period is equal to Accounting Period equals 11 - 2008

Expense	Period Ending 6/30/2008				Period Ending 5/31/2008			
	Monthly	%	YTD	%	Monthly	%	YTD	%
Salaries								
2520	\$0.00	0.00 %	\$2,776.68	0.01 %	\$0.00	0.00 %	\$2,776.68	0.02 %
Adult Breakfast Earned								
2521	\$0.00	0.00 %	\$10,066.32	0.05 %	\$0.00	0.00 %	\$10,066.32	0.05 %
Adult Lunch Earned								
2550	(\$111,861.00)	-9.82 %	\$0.00	0.00 %	\$12,429.00	0.56 %	\$111,861.00	0.61 %
Food Service Vacation Pay								
2620	\$0.00	0.00 %	\$4,030.00	0.02 %	\$0.00	0.00 %	\$4,030.00	0.02 %
Student Breakfast Earned								
2621	\$0.00	0.00 %	\$35,203.30	0.18 %	\$0.00	0.00 %	\$35,203.30	0.19 %
Student Lunch Earned								
Benefits								
3202	\$272,657.84	23.95 %	\$1,886,076.07	9.66 %	\$269,590.30	12.19 %	\$1,613,418.23	8.77 %
PERS, Classified Position								
3302	\$0.00	0.00 %	\$231,169.26	1.18 %	\$0.00	0.00 %	\$231,169.26	1.26 %
OASD/MED/Classified Position								
3402	\$0.00	0.00 %	\$740,788.44	3.79 %	\$0.00	0.00 %	\$740,788.44	4.03 %
Hlth/Welfare, Classified								
3502	\$0.00	0.00 %	\$1,526.89	0.01 %	\$0.00	0.00 %	\$1,526.89	0.01 %
SUI, Classified Position								
3602	\$0.00	0.00 %	\$51,985.20	0.27 %	\$0.00	0.00 %	\$51,985.20	0.28 %
Workers Comp, Classified								
3802	\$0.00	0.00 %	\$88,860.75	0.46 %	\$0.00	0.00 %	\$88,860.75	0.48 %
PERS Reduc, Classified								
Other Expenses								
5200	\$1,302.88	0.11 %	\$19,317.81	0.10 %	\$765.72	0.03 %	\$18,014.93	0.10 %
Travel & Conference								
5500	\$80,827.91	7.10 %	\$235,572.36	1.21 %	\$17,195.29	0.78 %	\$154,744.45	0.84 %
Operation & Housekeeping								
5600	\$21,231.51	1.86 %	\$784,700.63	4.02 %	\$55,624.44	2.52 %	\$763,469.12	4.15 %
Rental/Lease/Repair								
5900	\$0.00	0.00 %	\$32,588.56	0.17 %	(\$340.76)	-0.02 %	\$32,588.56	0.18 %
Fax, Pager, Postage								
6400	\$0.00	0.00 %	\$211,706.54	1.08 %	\$832.97	0.04 %	\$211,706.54	1.15 %
Equipment less \$500								
Capital Outlay								
6500	\$1,782.92	0.16 %	\$111,926.33	0.57 %	\$80,529.84	3.64 %	\$110,143.41	0.60 %
Equipment-RPmore\$500								
Total Expense	\$1,493,769.98	131.19 %	\$19,303,844.50	98.86 %	\$2,101,454.34	95.04 %	\$17,810,074.52	96.86 %
Net Profit (Loss)	(\$355,146.19)	-31.19 %	\$222,826.60	1.14 %	\$109,765.83	4.96 %	\$577,972.78	3.14 %