

ANAHEIM UNION HIGH SCHOOL DISTRICT

CAFETERIA FUND

FINANCIAL STATEMENTS

MAY 2008

BALANCE SHEET
ANAHEIM UNION HIGH SCHOOL DISTRICT
FOR PERIOD ENDING 5/31/08

Asset		Assets	
CASH			
9120		Cash-Checking	\$3,507,667.79
9122		Change Fund	15,176.00
9123		Petty Cash	50.00
Total	CASH		<u>3,522,893.79</u>
RECEIVABLE			
9210		A/R - Current	112,457.97
9280		A/R - State	310,547.89
9290		A/R - Federal	3,133,764.87
Total	RECEIVABLE		<u>3,556,770.73</u>
INVENTORIES			
9321		Warehouse Food	19,757.44
9322		Warehouse Commodity	2,148.00
9323		Warehouse Supplies	54,342.74
9326		School Food	41,026.96
9327		School Commodity	190.40
9328		School Supplies	24,271.07
Total	INVENTORIES		<u>141,736.61</u>
Total	Asset		<u><u>\$7,221,401.13</u></u>
		Liabilities and Fund Balance	
Liability			
LIABILITIES			
9510		A/P - Current	\$2,076,735.57
9530		A/P - Accrued. Vacation	111,861.00
9580		Sales Tax Liability	17,222.82
9650		Deferred Revenue	7,765.40
9780		Reserve/Central Kitchen	3,000,000.00
Total	Liability		<u>\$5,213,584.79</u>
Fund Balance			
FUND BALANCE			
9798		Fund Balance	1,429,843.56
Total	Fund Balance		<u>1,429,843.56</u>
Current Year Profit (Loss)			577,972.78
Total Liabilities and Fund Balance			<u><u>\$7,221,401.13</u></u>

Statement of Revenues and Expenses

Anaheim School Dist/Food Services

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Accounting Period equals 11 - 2008 and the Prior Accounting Period is equal to Accounting Period equals 10 - 2008

	Period Ending 5/31/2008				Period Ending 4/30/2008			
	Monthly	%	YTD	%	Monthly	%	YTD	%
Revenue								
Local Revenue								
8620	\$3,909.00	0.18 %	\$38,371.50	0.21 %	\$34,462.50	0.21 %	\$34,462.50	0.21 %
Elementary - Breakfast								
8621	\$57,528.00	2.60 %	\$541,248.28	2.94 %	\$483,720.28	2.99 %	\$483,720.28	2.99 %
Elementary - Lunch								
8622	\$0.00	0.00 %	\$99.75	0.00 %	\$99.75	0.00 %	\$99.75	0.00 %
Junior High - Breakfast								
8623	\$0.00	0.00 %	\$1,167.50	0.01 %	\$1,167.50	0.01 %	\$1,167.50	0.01 %
Junior High - Lunch								
8632	\$9,289.00	0.42 %	\$74,652.00	0.41 %	\$65,363.00	0.40 %	\$65,363.00	0.40 %
High School - Breakfast								
8633	\$157,578.25	7.13 %	\$1,414,219.50	7.69 %	\$1,256,641.25	7.77 %	\$1,256,641.25	7.77 %
High School - Lunch								
8635	\$223,661.03	10.11 %	\$2,002,642.78	10.89 %	\$1,778,981.75	11.00 %	\$1,778,981.75	11.00 %
A La Carte Sales								
8637	\$5,046.87	0.23 %	\$58,430.87	0.32 %	\$53,384.01	0.33 %	\$53,384.01	0.33 %
Adult Rev. - Lunch								
Federal Reimbursements								
8200	\$314,582.51	14.23 %	\$2,410,734.68	13.11 %	\$2,096,152.17	12.96 %	\$2,096,152.17	12.96 %
Fed. Meal Rev.-Breakfast								
8220	\$1,196,598.18	54.11 %	\$9,813,108.07	53.37 %	\$8,616,509.89	53.26 %	\$8,616,509.89	53.26 %
Fed. Meal Rev.-Lunch								
8290	\$28,899.32	1.31 %	\$252,405.12	1.37 %	\$223,505.80	1.38 %	\$223,505.80	1.38 %
Misc Fed Rev.-Snack								
State Reimbursements								
8500	\$44,910.80	2.03 %	\$343,681.39	1.87 %	\$298,770.59	1.85 %	\$298,770.59	1.85 %
St. Meal Rev.-Breakfast								
8520	\$108,200.77	4.89 %	\$885,071.22	4.81 %	\$776,870.45	4.80 %	\$776,870.45	4.80 %
St. Meal Rev.-Lunch								
Other Revenue								
8638	\$295.42	0.01 %	(\$5,494.43)	-0.03 %	(\$5,789.85)	-0.04 %	(\$5,789.85)	-0.04 %
Cash Over & Short								
8689	\$54,062.97	2.44 %	\$436,186.12	2.37 %	\$382,123.15	2.36 %	\$382,123.15	2.36 %
Misc Fees/Contract								
8699	\$6,658.06	0.30 %	\$121,522.95	0.66 %	\$114,864.89	0.71 %	\$114,864.89	0.71 %
Spec Activity/Cater								
Total Revenue	\$2,211,220.17	100.00 %	\$18,388,047.30	100.00 %	\$16,176,827.13	100.00 %	\$16,176,827.13	100.00 %
Expense								
Food Purchases & Govnmt								
4700	\$702,055.57	31.75 %	\$6,122,767.37	33.30 %	\$5,420,711.80	33.51 %	\$5,420,711.80	33.51 %
Food Purchases								
Supplies								
4300	\$240,744.63	10.89 %	\$374,256.14	2.04 %	\$133,511.51	0.83 %	\$133,511.51	0.83 %
Materials & Supplies								
4790	\$2,098.57	0.09 %	\$424,494.67	2.31 %	\$422,396.10	2.61 %	\$422,396.10	2.61 %
Supplies (Food)								
Salaries								
2200	\$719,928.77	32.56 %	\$6,330,837.10	34.43 %	\$5,610,908.33	34.68 %	\$5,610,908.33	34.68 %
Classified Salaries								
2300	\$0.00	0.00 %	\$196,002.67	1.07 %	\$196,002.67	1.21 %	\$196,002.67	1.21 %
Class.Sup/Admin Salaries								
2400	\$0.00	0.00 %	\$179,363.49	0.98 %	\$179,363.49	1.11 %	\$179,363.49	1.11 %
Clerical/Office Salaries								

Statement of Revenues and Expenses

Anaheim School Dist/Food Services

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Accounting Period equals 11 - 2008 and the Prior Accounting Period is equal to Accounting Period equals 10 - 2008

Expense	Period Ending 5/31/2008				Period Ending 4/30/2008			
	Monthly	%	YTD	%	Monthly	%	YTD	%
Salaries								
2520	\$0.00	0.00 %	\$2,776.68	0.02 %	\$2,776.68	0.02 %	\$2,776.68	0.02 %
Adult Breakfast Earned								
2521	\$0.00	0.00 %	\$10,066.32	0.05 %	\$10,066.32	0.06 %	\$10,066.32	0.06 %
Adult Lunch Earned								
2550	\$12,429.00	0.56 %	\$111,861.00	0.61 %	\$99,432.00	0.61 %	\$99,432.00	0.61 %
Food Service Vacation Pay								
2620	\$0.00	0.00 %	\$4,030.00	0.02 %	\$4,030.00	0.02 %	\$4,030.00	0.02 %
Student Breakfast Earned								
2621	\$0.00	0.00 %	\$35,203.30	0.19 %	\$35,203.30	0.22 %	\$35,203.30	0.22 %
Student Lunch Earned								
Benefits								
3202	\$269,590.30	12.19 %	\$1,613,418.23	8.77 %	\$1,343,827.93	8.31 %	\$1,343,827.93	8.31 %
PERS, Classified Position								
3302	\$0.00	0.00 %	\$231,169.26	1.26 %	\$231,169.26	1.43 %	\$231,169.26	1.43 %
OASD/MED/Classified Position								
3402	\$0.00	0.00 %	\$740,788.44	4.03 %	\$740,788.44	4.58 %	\$740,788.44	4.58 %
Hlth/Welfare, Classified								
3502	\$0.00	0.00 %	\$1,526.89	0.01 %	\$1,526.89	0.01 %	\$1,526.89	0.01 %
SUI, Classified Position								
3602	\$0.00	0.00 %	\$51,985.20	0.28 %	\$51,985.20	0.32 %	\$51,985.20	0.32 %
Workers Comp, Classified								
3802	\$0.00	0.00 %	\$88,860.75	0.48 %	\$88,860.75	0.55 %	\$88,860.75	0.55 %
PERS Reduc, Classified								
Other Expenses								
5200	\$765.72	0.03 %	\$18,014.93	0.10 %	\$17,249.21	0.11 %	\$17,249.21	0.11 %
Travel & Conference								
5500	\$17,195.29	0.78 %	\$154,744.45	0.84 %	\$137,549.16	0.85 %	\$137,549.16	0.85 %
Operation & Housekeeping								
5600	\$55,624.44	2.52 %	\$763,469.12	4.15 %	\$707,844.68	4.38 %	\$707,844.68	4.38 %
Rental/Lease/Repair								
5900	(\$340.76)	-0.02 %	\$32,588.56	0.18 %	\$32,929.32	0.20 %	\$32,929.32	0.20 %
Fax, Pager, Postage								
6400	\$832.97	0.04 %	\$211,706.54	1.15 %	\$210,873.57	1.30 %	\$210,873.57	1.30 %
Equipment less \$500								
Capital Outlay								
6500	\$80,529.84	3.64 %	\$110,143.41	0.60 %	\$29,613.57	0.18 %	\$29,613.57	0.18 %
Equipment-RPmore\$500								
Total Expense	\$2,101,454.34	95.04 %	\$17,810,074.52	96.86 %	\$15,708,620.18	97.11 %	\$15,708,620.18	97.11 %
Net Profit (Loss)	\$109,765.83	4.96 %	\$577,972.78	3.14 %	\$468,206.95	2.89 %	\$468,206.95	2.89 %