

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**CAFETERIA FUND**

**FINANCIAL STATEMENTS**

**AUGUST 2008**

**Balance Sheet**  
**Anaheim School Dist/Food Services**  
**For the period ending 8/31/2008**

<b>Asset</b>	<b>Assets</b>	
<b>CASH</b>		
9120	Cash-Checking	\$3,262,406.39
9122	Change Fund	\$14,801.00
9123	Petty Cash	\$50.00
<b>Total CASH</b>		<b>\$3,277,257.39</b>
<b>RECEIVABLE</b>		
9210	A/R - Current	\$28,625.62
9280	A/R - State	\$13,465.91
9290	A/R - Federal	\$1,537,993.25
<b>Total RECEIVABLE</b>		<b>\$1,580,084.78</b>
<b>INVENTORIES</b>		
9321	Warehouse Food	\$13,578.88
9322	Warehouse Commodity	\$1,700.00
9323	Warehouse Supplies	\$55,324.32
9326	School Food	\$11,155.13
9327	School Commodity	\$90.00
9328	School Supplies	\$22,302.70
<b>Total INVENTORIES</b>		<b>\$104,151.03</b>
<b>Total Asset</b>		<b><u>\$4,961,493.20</u></b>
<b>Liability</b>	<b>Liabilities and Fund Balance</b>	
<b>LIABILITIES</b>		
9510	A/P - Current	\$822,028.09
9580	Sales Tax Liability	\$417.87
9650	Deferred Revenue	\$6,274.37
9780	Reserve/Central Kitchen	\$3,000,000.00
<b>Total LIABILITIES</b>		<b>\$3,828,720.33</b>
<b>Total Liability</b>		<b><u>\$3,828,720.33</u></b>
<b>Fund Balance</b>		
<b>FUND BALANCE</b>		
9798	Fund Balance	\$1,652,670.16
<b>Total FUND BALANCE</b>		<b>\$1,652,670.16</b>
<b>Total Fund Balance</b>		<b><u>\$1,652,670.16</u></b>
<b>Current Year Profit (Loss)</b>		<b><u>(\$519,897.29)</u></b>
<b>Total Liabilities and Fund Balance</b>		<b><u><u>\$4,961,493.20</u></u></b>

Accounting Period equals 2 - 2009

# Statement of Revenues and Expenses

## Anaheim School Dist/Food Services

	Period Ending 8/31/2008				Period Ending 7/31/2008			
	Monthly	%	YTD	%	Monthly	%	YTD	%
<b>Revenue</b>								
<b>Local Revenue</b>								
8620	\$2,614.50	0.49 %	\$3,321.00	0.42 %	\$706.50	0.27 %	\$706.50	0.27 %
Elementary - Breakfast								
8621	\$33,232.50	6.20 %	\$44,798.29	5.64 %	\$11,565.79	4.49 %	\$11,565.79	4.49 %
Elementary - Lunch								
8632	\$0.00	0.00 %	\$556.50	0.07 %	\$556.50	0.22 %	\$556.50	0.22 %
High School - Breakfast								
8633	\$0.00	0.00 %	\$3,330.00	0.42 %	\$3,330.00	1.29 %	\$3,330.00	1.29 %
High School - Lunch								
8635	\$98.76	0.02 %	\$223.80	0.03 %	\$125.04	0.05 %	\$125.04	0.05 %
A La Carte Sales								
8637	\$178.19	0.03 %	\$231.09	0.03 %	\$52.90	0.02 %	\$52.90	0.02 %
Adult Rev. - Lunch								
<b>Federal Reimbursements</b>								
8200	\$93,500.75	17.43 %	\$124,208.23	15.64 %	\$30,707.48	11.92 %	\$30,707.48	11.92 %
Fed. Meal Rev.-Breakfast								
8220	\$359,747.82	67.07 %	\$560,097.81	70.55 %	\$200,349.99	77.79 %	\$200,349.99	77.79 %
Fed. Meal Rev.-Lunch								
8290	\$14,670.02	2.73 %	\$19,250.23	2.42 %	\$4,580.21	1.78 %	\$4,580.21	1.78 %
Misc Fed Rev.-Snack								
<b>State Reimbursements</b>								
8500	\$1,153.68	0.22 %	\$1,531.60	0.19 %	\$377.92	0.15 %	\$377.92	0.15 %
St. Meal Rev.-Breakfast								
8520	\$2,847.84	0.53 %	\$16,361.96	2.06 %	\$13,514.12	5.25 %	\$13,514.12	5.25 %
St. Meal Rev.-Lunch								
<b>Other Revenue</b>								
8638	\$50.93	0.01 %	\$53.61	0.01 %	\$2.68	0.00 %	\$2.68	0.00 %
Cash Over & Short								
8689	\$27,535.58	5.13 %	\$7,933.33	1.00 %	(\$19,602.25)	-7.61 %	(\$19,602.25)	-7.61 %
Misc Fees/Contract								
8699	\$761.46	0.14 %	\$12,040.62	1.52 %	\$11,279.16	4.38 %	\$11,279.16	4.38 %
Spec Activity/Cater								
<b>Total Revenue</b>	<b>\$536,392.03</b>	<b>100.00 %</b>	<b>\$793,938.07</b>	<b>100.00 %</b>	<b>\$257,546.04</b>	<b>100.00 %</b>	<b>\$257,546.04</b>	<b>100.00 %</b>
<b>Expense</b>								
<b>Food Purchases &amp; Govmnt</b>								
4700	\$160,756.14	29.97 %	\$226,733.56	28.56 %	\$65,977.42	25.62 %	\$65,977.42	25.62 %
Food Purchases								
<b>Supplies</b>								
4300	\$23,694.78	4.42 %	\$47,337.92	5.96 %	\$23,643.14	9.18 %	\$23,643.14	9.18 %
Materials & Supplies								
4790	\$111,540.50	20.79 %	\$164,660.12	20.74 %	\$53,119.62	20.63 %	\$53,119.62	20.63 %
Supplies (Food)								
<b>Salaries</b>								
2200	\$180,836.71	33.71 %	\$301,495.89	37.97 %	\$120,659.18	46.85 %	\$120,659.18	46.85 %
Classified Salaries								
2300	\$30,342.07	5.66 %	\$62,660.14	7.89 %	\$32,318.07	12.55 %	\$32,318.07	12.55 %
Class.Sup/Admin Salaries								
2400	\$30,524.40	5.69 %	\$61,442.74	7.74 %	\$30,918.34	12.00 %	\$30,918.34	12.00 %
Clerical/Office Salaries								
<b>Benefits</b>								
3202	\$21,201.80	3.95 %	\$37,103.32	4.67 %	\$15,901.52	6.17 %	\$15,901.52	6.17 %
PERS. Classified Position								

# Statement of Revenues and Expenses

## Anaheim School Dist/Food Services

Expense	Period Ending 8/31/2008				Period Ending 7/31/2008			
	Monthly	%	YTD	%	Monthly	%	YTD	%
<b>Benefits</b>								
3302	\$18,456.83	3.44 %	\$32,416.51	4.08 %	\$13,959.68	5.42 %	\$13,959.68	5.42 %
OASD/MED/Classified Position								
3402	\$129,219.67	24.09 %	\$257,596.90	32.45 %	\$128,377.23	49.85 %	\$128,377.23	49.85 %
Hlth/Welfare, Classified								
3502	\$730.33	0.14 %	\$1,282.57	0.16 %	\$552.24	0.21 %	\$552.24	0.21 %
SUI, Classified Position								
3602	\$3,792.84	0.71 %	\$6,660.77	0.84 %	\$2,867.93	1.11 %	\$2,867.93	1.11 %
Workers Comp, Classified								
3802	\$7,283.70	1.36 %	\$12,548.07	1.58 %	\$5,264.37	2.04 %	\$5,264.37	2.04 %
PERS Reduc, Classified								
<b>Other Expenses</b>								
5200	\$587.95	0.11 %	\$1,890.03	0.24 %	\$1,302.08	0.51 %	\$1,302.08	0.51 %
Travel & Conference								
5500	\$39,686.71	7.40 %	\$41,375.24	5.21 %	\$1,688.53	0.66 %	\$1,688.53	0.66 %
Operation & Housekeeping								
5600	\$30,209.24	5.63 %	\$36,322.82	4.58 %	\$6,113.58	2.37 %	\$6,113.58	2.37 %
Rental/Lease/Repair								
5900	\$6,498.79	1.21 %	\$9,709.55	1.22 %	\$3,210.76	1.25 %	\$3,210.76	1.25 %
Fax, Pager, Postage								
6400	\$4,615.15	0.86 %	\$8,525.41	1.07 %	\$3,910.26	1.52 %	\$3,910.26	1.52 %
Equipment less \$500								
<b>Capital Outlay</b>								
6500	\$1,823.07	0.34 %	\$4,073.80	0.51 %	\$2,250.73	0.87 %	\$2,250.73	0.87 %
Equipment-RPmore\$500								
<b>Total Expense</b>	<b>\$801,800.68</b>	<b>149.48 %</b>	<b>\$1,313,835.36</b>	<b>165.48 %</b>	<b>\$512,034.68</b>	<b>198.81 %</b>	<b>\$512,034.68</b>	<b>198.81 %</b>
<b>Net Profit (Loss)</b>	<b>(\$265,408.65)</b>	<b>-49.48 %</b>	<b>(\$519,897.29)</b>	<b>-65.48 %</b>	<b>(\$254,488.64)</b>	<b>-98.81 %</b>	<b>(\$254,488.64)</b>	<b>-98.81 %</b>

Accounting Period equals 2 - 2009 and the Prior Accounting Period is equal to Accounting Period equals 1 - 2009