

**Budget, July 1  
Cafeteria Special Revenue Fund  
Expenditures by Object**

38 68478 0000000  
Form 13  
G8BEHEPRBE(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		22,426,961.02	21,772,888.26	-2.9%
3) Other State Revenue	8300-8599		10,839,099.02	10,934,425.00	0.9%
4) Other Local Revenue	8600-8799		5,068,510.01	1,399,568.00	-72.4%
5) TOTAL, REVENUES			38,334,570.05	34,106,881.26	-11.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		12,705,401.62	9,604,845.58	-24.4%
3) Employee Benefits	3000-3999		6,020,096.39	5,902,101.77	-2.0%
4) Books and Supplies	4000-4999		21,280,524.21	20,759,423.87	-2.4%
5) Services and Other Operating Expenditures	5000-5999		2,817,602.81	2,063,593.05	-26.8%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		452,000.00	1,297,006.78	186.9%
9) TOTAL, EXPENDITURES			43,275,625.03	39,626,971.05	-8.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,941,054.98)	(5,520,089.79)	11.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,941,054.98)	(5,520,089.79)	11.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		21,185,825.64	16,244,770.66	-23.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,185,825.64	16,244,770.66	-23.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,185,825.64	16,244,770.66	-23.3%
2) Ending Balance, June 30 (E + F1e)			16,244,770.66	10,724,680.87	-34.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		16,244,771.66	10,724,681.87	-34.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		(1.00)	(1.00)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs	8220		22,426,961.02	21,772,888.26	-2.9%
Donated Food Commodities	8221		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,426,961.02	21,772,888.26	-2.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs	8520		10,839,099.02	10,934,425.00	0.9%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,839,099.02	10,934,425.00	0.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.01	0.00	-100.0%
Fees and Contracts					
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		5,068,510.00	1,399,568.00	-72.4%
TOTAL, OTHER LOCAL REVENUE			5,068,510.01	1,399,568.00	-72.4%
<b>TOTAL, REVENUES</b>			38,334,570.05	34,106,881.26	-11.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries	2200		10,603,429.44	7,902,814.30	-25.5%
Classified Supervisors' and Administrators' Salaries	2300		1,018,308.00	1,023,286.68	0.5%
Clerical, Technical and Office Salaries	2400		1,076,164.18	678,744.60	-36.9%
Other Classified Salaries	2900		7,500.00	0.00	-100.0%

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TOTAL, CLASSIFIED SALARIES			12,705,401.62	9,604,845.58	-24.4%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	1,458,732.58	New
OASDI/Medicare/Alternative	3301-3302		2,554,021.77	714,823.81	-72.0%
Health and Welfare Benefits	3401-3402		1,989,127.68	2,888,451.26	45.2%
Unemployment Insurance	3501-3502		5,643.36	4,739.99	-16.0%
Workers' Compensation	3601-3602		452,677.79	384,193.74	-15.1%
OPEB, Allocated	3701-3702		1,018,625.79	447,737.59	-56.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	3,422.80	New
TOTAL, EMPLOYEE BENEFITS			6,020,096.39	5,902,101.77	-2.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		31,000.00	2,116,040.94	6,725.9%
Noncapitalized Equipment	4400		408,087.14	296,463.00	-27.4%
Food	4700		20,841,437.07	18,346,919.93	-12.0%
TOTAL, BOOKS AND SUPPLIES			21,280,524.21	20,759,423.87	-2.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		21,500.00	21,500.00	0.0%
Dues and Memberships	5300		0.00	175.00	New
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		216,000.00	163,000.00	-24.5%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		2,570,102.81	1,868,368.05	-27.3%
Communications	5900		10,000.00	10,550.00	5.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,817,602.81	2,063,593.05	-26.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund	7350		452,000.00	1,297,006.78	186.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			452,000.00	1,297,006.78	186.9%
TOTAL, EXPENDITURES			43,275,625.03	39,626,971.05	-8.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund	8916		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

**Budget, July 1  
Cafeteria Special Revenue Fund  
Expenditures by Function**

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Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		22,426,961.02	21,772,888.26	-2.9%
3) Other State Revenue	8300-8599		10,839,099.02	10,934,425.00	0.9%
4) Other Local Revenue	8600-8799		5,068,510.01	1,399,568.00	-72.4%
5) TOTAL, REVENUES			38,334,570.05	34,106,881.26	-11.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		42,712,906.79	38,329,964.27	-10.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		452,000.00	1,297,006.78	186.9%
8) Plant Services	8000-8999		110,718.24	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			43,275,625.03	39,626,971.05	-8.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,941,054.98)	(5,520,089.79)	11.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,941,054.98)	(5,520,089.79)	11.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		21,185,825.64	16,244,770.66	-23.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,185,825.64	16,244,770.66	-23.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,185,825.64	16,244,770.66	-23.3%
2) Ending Balance, June 30 (E + F1e)			16,244,770.66	10,724,680.87	-34.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		16,244,771.66	10,724,681.87	-34.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		(1.00)	(1.00)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,582,706.15	2,901,739.31
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	8,798,447.58	7,798,454.63
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	24,487.93	24,487.93
9010	Other Restricted Local	839,130.00	0.00
Total, Restricted Balance		16,244,771.66	10,724,681.87