PLEASANT VALLEY SCHOOL DISTRICT

CAFETERIA ACCOUNT

ASSET COST SUMMARY

For the Month Ending: June 30, 2026

Beginning Balance:		$	919,531.17
	Cash Receipts	$	283,797.43
	Cash Disbursements	$	(320,988.29)
	Interest Liquid Asset	$	1,770.35
Ending Balance:		$	884,110.66

ASSET COST SUMMARY

For the Month Ending: June 30, 2026

	Cash	$	138,918.99
	Liquid Asset PSDLF	$	745,191.67
Total Assets:		$	884,110.66

PLEASANT VALLEY SCHOOL DISTRICT

BALANCE SHEET

Fund 51 - CAFETERIA FUND

06/30/2026

ASSETS & BUDGETARY RESOURCES

51-0101-000-000-00-000-000-000-0000	Cafeteria Fund - FNB		138,918.99
51-0115-000-000-00-000-000-LAF-0000	PSDLAF Investments		745,191.67
51-0132-000-000-00-000-000-000-0000	Cafeteria Fund - Due From Other FDS T/A		0.00
51-0132-010-000-00-000-000-000-0000	Cafeteria Fund - DUE FROM OTHER FDS T/A GF		0.00
51-0142-000-000-00-000-000-000-0000	Cafeteria Fund - State Sub Receivable		0.00
51-0143-000-000-00-000-000-000-0000	Cafeteria Fund - Federal Sub Receivable		0.00
51-0153-000-000-00-000-000-000-0000	Cafeteria Fund - Other Accts. Receivable		0.00
51-0172-000-000-00-000-000-000-0000	Inventory		35,278.72
51-0172-100-000-00-000-000-000-0000	Inventory		8,113.42
51-0172-200-000-00-000-000-000-0000			5,199.58
51-0231-200-000-00-000-000-000-0000	Cafeteria Fund-Machinery & Equip-Employee Benefits		2,013,039.30
51-0244-000-000-00-000-000-000-0000	Cafeteria Fund - Accum Dep On Machinery		(1,593,988.79)
51-0302-000-000-00-000-000-000-0000	Cafeteria Fund - Revenues Control Accou	(2,559,965.37)	
51-0307-000-000-00-000-000-000-0000	Cafeteria Fund - Oth Finance Srce Ctrl	(51,025.42)	(2,610,990.79)
TOTAL ASSETS & BUDGETARY RESOURCES			**(1,259,237.90)**

LIABILITIES, EQUITIES & BUDGETARY OBLIGATIONS

51-0402-000-000-00-000-000-000-0000	Cafeteria Fund - Interfund Accounts Pay	1,094.76
51-0402-010-000-00-000-000-000-0000	DUE TO GENERAL FUND	0.00
51-0421-000-000-00-000-000-000-0000	CAFE ACCOUNTS PAYABLE	0.00
51-0444-000-000-00-000-000-000-0000	Cafeteria Fund - Comp. Absences Payable	0.00
51-0461-000-000-00-000-000-000-0000		(1,094.76)

PLEASANT VALLEY SCHOOL DISTRICT

BALANCE SHEET

Fund 51 - CAFETERIA FUND

06/30/2026

51-0461-220-000-00-000-000-000-0000	Cafeteria Fund - Payroll Payable		(72.35)
51-0461-230-000-00-000-000-000-0000	Cafeteria Fund -Payroll Payable -Retirement Contri		(321.57)
51-0462-220-000-00-000-000-000-0000	Cafeteria Fund -Payroll Payable -S.S. Contribution		100.91
51-0462-230-000-00-000-000-000-0000	Cafeteria Fund -Payroll Payable -Retirement Contri		108.32
51-0462-270-000-00-000-000-000-0000	Cafeteria Fund-Payroll Payable -Self-Insured Medi		20,278.77
51-0480-000-000-00-000-000-000-0000	Cafeteria Fund - Del Tax-Deferred Rev		(16,604.21)
51-0481-000-000-00-000-000-000-0000	Cafeteria Fund - Deferred Revenue- Commodities		(5,199.58)
51-0499-000-000-00-000-000-000-0000	Cafeteria Fund - ESCheat		0.00
51-0540-000-000-00-000-000-000-0000	Cafeteria Fund - Accumulated Compensated Absences		(43,479.00)
51-0561-000-000-00-000-000-000-0000	Cafeteria Fund - Open Liability		(61,824.00)
51-0570-000-000-00-000-000-000-0000	Cafeteria Fund - Net Pension Liability		(1,461,267.00)
51-0791-000-000-00-000-000-000-0000	Cafeteria Fund - Invested In Capital Ase		(466,446.85)
51-0799-000-000-00-000-000-000-0000	Cafeteria Fund - Unrestricted Net Assets		1,863,798.43
51-0850-000-000-00-000-000-000-0000	Cafeteria Fund - Unassigned Fund Balance		(1,379,279.18)
51-0914-000-000-00-000-000-000-0000	Cafeteria Fund - Defreed Outflows		183,722.00
51-0917-000-000-00-000-000-000-0000	Cafeteria Fund - Defout - Dif In II		148,918.00
51-0953-000-000-00-000-000-000-0000	Cafeteria Fund -Deferred Inflows - Change		(188,889.00)
51-0955-000-000-00-000-000-000-0000	Cafeteria Fund - Deferred Inflows-Assumptions		(8,011.00)
51-0956-000-000-00-000-000-000-0000	Cafeteria Fund - Def inflows- Diff in Prj		0.00
51-0958-000-000-00-000-000-000-0000	Cafeteria Fund -Def Inflows -Diff Btw Exp		(30,428.00)
51-0602-000-000-00-000-000-000-0000	Cafeteria Fund - Expenditures Control	2,723,587.96	
51-0603-000-000-00-000-000-000-0000	Cafeteria Fund - 0603	0.00	
51-0753-000-000-00-000-000-000-0000	Cafeteria Fund -0753	(19,454.75)	2,704,133.21
TOTAL LIABILITIES, EQUITIES & BUDGETARY OBLIGATIONS			**1,259,237.90**

Condensed Board Summary Report

Fund: 51
From 07/01/2025 To 06/30/2026
Summarization Level: FULL FUND/FULL FUNCTION

Account	Description	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
3100	**CAFETERIA FUND - FOOD SERVICES**	2,554,362.00	2,784,856.10	2,784,856.10	0.00	(230,494.10)	109.02
5250	**CAFETERIA FUND - FOOD SERVICE FD TRANSFR**	0.00	0.00	0.00	0.00	0.00	0.00
6510	**CAFETERIA FUND - INT. INV. & CK. ACCT.**	(32,000.00)	(33,165.82)	(33,165.82)	0.00	1,165.82	103.64
6600	**CAFETERIA FUND - FOOD SERVICE REVENUE**	(254,102.00)	(229,637.01)	(229,637.01)	0.00	(24,464.99)	90.37
6630	**CAFETERIA FUND - PROFESSIONAL SERVICES**	0.00	(30,351.25)	(30,351.25)	0.00	30,351.25	0.00
6690	**CAFETERIA FUND - REBATES**	0.00	(1,075.00)	(1,075.00)	0.00	1,075.00	0.00
6692	**CAFETERIA FUND - REVENUE-OVER/SHORT**	0.00	(5.13)	(5.13)	0.00	5.13	0.00
6837	**CAFETERIA FUND - Fed Cares Act Pass Thru**	0.00	0.00	0.00	0.00	0.00	0.00
6921	**CAFETERIA FUND - CAPITAL CONTRIBUTIONS**	0.00	0.00	0.00	0.00	0.00	0.00
6990	**CAFETERIA FUND - MISCELLANEOUS REVENUE**	(5,000.00)	1,075.00	1,075.00	0.00	(6,075.00)	(21.50)
6991	**CAFETERIA FUND - REFUNDS**	0.00	0.00	0.00	0.00	0.00	0.00
6999	**CAFETERIA FUND - REFUNDS/REVENUES**	0.00	0.00	0.00	0.00	0.00	0.00
7112	**CAFETERIA FUND - BEF SSR SUBSIDY**	0.00	0.00	0.00	0.00	0.00	0.00
7600	**CAFETERIA FUND - PA SUBSIDY**	(191,855.00)	(224,965.46)	(224,965.46)	0.00	33,110.46	117.26
7810	**CAFETERIA FUND - SOCIAL SECURITY**	(32,000.00)	0.00	0.00	0.00	(32,000.00)	0.00
7820	**CAFETERIA FUND - STATE RETIREMENT SUBSID**	(137,000.00)	0.00	0.00	0.00	(137,000.00)	0.00
8531	**CAFETERIA FUND - FEDERAL SUBSIDY REVENUE**	(1,902,405.00)	(2,022,730.08)	(2,022,730.08)	0.00	120,325.08	106.32
8532	**CAFETERIA FUND - Subsidy for Non- Food Assistance**	0.00	0.00	0.00	0.00	0.00	0.00
8533	**CAFETERIA FUND - DONATED COMMD REVENUE**	0.00	0.00	0.00	0.00	0.00	0.00
8690	**CAFETERIA FUND - RESTRICTED GRANTS- COM**	0.00	(19,110.62)	(19,110.62)	0.00	19,110.62	0.00
9310	**CAFETERIA FUND - GENERAL FUND TRANSFERS**	0.00	(51,025.42)	(51,025.42)	0.00	51,025.42	0.00
9500	**CAFETERIA FUND - REFUND PRIOR YR EXPEND**	0.00	0.00	0.00	0.00	0.00	0.00
9999	**CAFETERIA FUND - ERROR**	0.00	0.00	0.00	0.00	0.00	0.00
Fund 51 Totals							
	Total Expenditure	**2,554,362.00**	**2,784,856.10**	**2,784,856.10**	**0.00**	**(230,494.10)**	**109.02**

Condensed Board Summary Report

Total Other Expenditure	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Revenue	**(2,554,362.00)**	**(2,559,965.37)**	**(2,559,965.37)**	**0.00**	**5,603.37**	**100.22**
Total Other Revenue	**0.00**	**(51,025.42)**	**(51,025.42)**	**0.00**	**51,025.42**	**0.00**
	0.00	**173,865.31**	**173,865.31**	**0.00**	**(173,865.31)**	

Condensed Board Summary Report

Grand Totals All Funds	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
Total Expenditure	**2,554,362.00**	**2,784,856.10**	**2,784,856.10**	**0.00**	**(230,494.10)**	**109.02**
Total Other Expenditure	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Revenue	**(2,554,362.00)**	**(2,559,965.37)**	**(2,559,965.37)**	**0.00**	**5,603.37**	**100.22**
Total Other Revenue	**0.00**	**(51,025.42)**	**(51,025.42)**	**0.00**	**51,025.42**	**0.00**
	0.00	**173,865.31**	**173,865.31**	**0.00**	**(173,865.31)**	