

**PLEASANT VALLEY SCHOOL DISTRICT**

**CAFETERIA ACCOUNT**

**ASSET COST SUMMARY**

For the Month Ending: July 31, 2026

|                        |                       |                      |
|------------------------|-----------------------|----------------------|
| Beginning Balance:     |                       | \$ 884,110.66        |
|                        | Cash Receipts         | \$ 1,678.79          |
|                        | Cash Disbursements    | \$ (82,526.76)       |
|                        | Interest Liquid Asset | \$ 2,048.34          |
| <u>Ending Balance:</u> |                       | <u>\$ 805,311.03</u> |

**ASSET COST SUMMARY**

For the Month Ending: July 31, 2026

|                      |                    |                      |
|----------------------|--------------------|----------------------|
|                      | Cash               | \$ 308,071.02        |
|                      | Liquid Asset PSDLF | \$ 497,240.01        |
| <u>Total Assets:</u> |                    | <u>\$ 805,311.03</u> |

**PLEASANT VALLEY SCHOOL DISTRICT**

**BALANCE SHEET**

**Fund 51 - CAFETERIA FUND**

**07/31/2026**

**ASSETS & BUDGETARY RESOURCES**

|                                               |                                                    |            |                     |
|-----------------------------------------------|----------------------------------------------------|------------|---------------------|
| 51-0101-000-000-00-000-000-0000               | Cafeteria Fund - FNB                               |            | 308,071.02          |
| 51-0115-000-000-00-000-000-LAF-0000           | PSDLAF Investments                                 |            | 497,240.01          |
| 51-0172-000-000-00-000-000-0000               | Inventory                                          |            | 35,278.72           |
| 51-0172-100-000-00-000-000-0000               | Inventory                                          |            | 8,113.42            |
| 51-0172-200-000-00-000-000-0000               |                                                    |            | 5,199.58            |
| 51-0231-200-000-00-000-000-0000               | Cafeteria Fund-Machinery & Equip-Employee Benefits |            | 2,013,039.30        |
| 51-0244-000-000-00-000-000-0000               | Cafeteria Fund - Accum Dep On Machinery            |            | (1,593,988.79)      |
| 51-0302-000-000-00-000-000-0000               | Cafeteria Fund - Revenues Control Accou            | (3,727.13) |                     |
| 51-0307-000-000-00-000-000-0000               | Cafeteria Fund - Oth Finance Srce Ctrl             | (3,567.78) | (7,294.91)          |
| <b>TOTAL ASSETS &amp; BUDGETARY RESOURCES</b> |                                                    |            | <b>1,265,658.35</b> |

**LIABILITIES, EQUITIES & BUDGETARY OBLIGATIONS**

|                                 |                                                    |  |             |
|---------------------------------|----------------------------------------------------|--|-------------|
| 51-0402-000-000-00-000-000-0000 | Cafeteria Fund - Interfund Accounts Pay            |  | 0.00        |
| 51-0421-000-000-00-000-000-0000 | CAFE ACCOUNTS PAYABLE                              |  | 60,392.13   |
| 51-0461-000-000-00-000-000-0000 |                                                    |  | 0.00        |
| 51-0461-220-000-00-000-000-0000 | Cafeteria Fund - Payroll Payable                   |  | 0.00        |
| 51-0461-230-000-00-000-000-0000 | Cafeteria Fund -Payroll Payable -Retirement Contr  |  | 0.00        |
| 51-0462-220-000-00-000-000-0000 | Cafeteria Fund -Payroll Payable -S.S. Contribution |  | 24.33       |
| 51-0462-230-000-00-000-000-0000 | Cafeteria Fund -Payroll Payable -Retirement Contr  |  | 108.32      |
| 51-0462-270-000-00-000-000-0000 | Cafeteria Fund-Payroll Payable -Self-Insured Medi  |  | 20,663.20   |
| 51-0480-000-000-00-000-000-0000 | Cafeteria Fund - Del Tax-Deferred Rev              |  | (16,604.21) |
| 51-0481-000-000-00-000-000-0000 |                                                    |  | (5,199.58)  |

# PLEASANT VALLEY SCHOOL DISTRICT

## BALANCE SHEET

### Fund 51 - CAFETERIA FUND

07/31/2026

|                                                                |                                           |             |                       |
|----------------------------------------------------------------|-------------------------------------------|-------------|-----------------------|
| 51-0540-000-000-00-000-000-0000                                |                                           |             | (43,479.00)           |
| 51-0561-000-000-00-000-000-0000                                | Cafeteria Fund - Open Liability           |             | (61,824.00)           |
| 51-0570-000-000-00-000-000-0000                                | Cafeteria Fund - Net Pension Liability    |             | (1,461,267.00)        |
| 51-0791-000-000-00-000-000-0000                                | Cafeteria Fund - Invested In Capital Ase  |             | (466,446.85)          |
| 51-0799-000-000-00-000-000-0000                                | Cafeteria Fund - Unrestricted Net Assets  |             | 1,863,798.43          |
| 51-0850-000-000-00-000-000-0000                                | Cafeteria Fund - Unassigned Fund Balance  |             | (1,265,806.00)        |
| 51-0914-000-000-00-000-000-0000                                | Cafeteria Fund - Defreed Outflows         |             | 183,722.00            |
| 51-0917-000-000-00-000-000-0000                                | Cafeteria Fund - Defout - Dif In II       |             | 148,918.00            |
| 51-0953-000-000-00-000-000-0000                                | Cafeteria Fund -Deferred Inflows - Change |             | (188,889.00)          |
| 51-0955-000-000-00-000-000-0000                                |                                           |             | (8,011.00)            |
| 51-0958-000-000-00-000-000-0000                                | Cafeteria Fund -Def Inflows -Diff Btw Exp |             | (30,428.00)           |
| 51-0602-000-000-00-000-000-0000                                | Cafeteria Fund - Expenditures Control     | 24,124.63   |                       |
| 51-0753-000-000-00-000-000-0000                                | Cafeteria Fund -0753                      | (19,454.75) | 4,669.88              |
| <b>TOTAL LIABILITIES, EQUITIES &amp; BUDGETARY OBLIGATIONS</b> |                                           |             | <b>(1,265,658.35)</b> |

## Condensed Board Summary Report

Fund: 51  
From 07/01/2026 To 07/31/2026  
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                    | 2,700,624.82   | 24,124.63   | 24,124.63   | 0.00                | 2,676,500.19   | 0.89      |
| 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)    | (2,642.78)  | (2,642.78)  | 0.00                | (29,357.22)    | 8.26      |
| 6600           | CAFETERIA FUND - FOOD SERVICE REVENUE             | (221,973.82)   | (472.35)    | (472.35)    | 0.00                | (221,501.47)   | 0.21      |
| 6630           | CAFETERIA FUND - PROFESSIONAL SERVICES            | 0.00           | (612.00)    | (612.00)    | 0.00                | 612.00         | 0.00      |
| 6690           | CAFETERIA FUND - REBATES                          | 0.00           | 0.00        | 0.00        | 0.00                | 0.00           | 0.00      |
| 6692           | CAFETERIA FUND - REVENUE-OVER/SHORT               | 0.00           | 0.00        | 0.00        | 0.00                | 0.00           | 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            | 0.00           | 0.00        | 0.00        | 0.00                | 0.00           | 0.00      |
| 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                       | (217,633.00)   | 0.00        | 0.00        | 0.00                | (217,633.00)   | 0.00      |
| 7810           | CAFETERIA FUND - SOCIAL SECURITY                  | (24,216.00)    | 0.00        | 0.00        | 0.00                | (24,216.00)    | 0.00      |
| 7820           | CAFETERIA FUND - STATE RETIREMENT SUBSID          | (104,592.00)   | 0.00        | 0.00        | 0.00                | (104,592.00)   | 0.00      |
| 8531           | CAFETERIA FUND - FEDERAL SUBSIDY REVENUE          | (2,100,210.00) | 0.00        | 0.00        | 0.00                | (2,100,210.00) | 0.00      |
| 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           | 0.00        | 0.00        | 0.00                | 0.00           | 0.00      |
| 9310           | CAFETERIA FUND - GENERAL FUND TRANSFERS           | 0.00           | (3,567.78)  | (3,567.78)  | 0.00                | 3,567.78       | 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                                 | 2,700,624.82   | 24,124.63   | 24,124.63   | 0.00                | 2,676,500.19   | 0.89      |

### Condensed Board Summary Report

|                         |                |            |            |      |                |      |
|-------------------------|----------------|------------|------------|------|----------------|------|
| Total Other Expenditure | 0.00           | 0.00       | 0.00       | 0.00 | 0.00           | 0.00 |
| Total Revenue           | (2,700,624.82) | (3,727.13) | (3,727.13) | 0.00 | (2,696,897.69) | 0.14 |
| Total Other Revenue     | 0.00           | (3,567.78) | (3,567.78) | 0.00 | 3,567.78       | 0.00 |
|                         | 0.00           | 16,829.72  | 16,829.72  | 0.00 | (16,829.72)    |      |

### Condensed Board Summary Report

| Grand Totals All Funds  | Current Budget | PTD Exp/Rev | YTD Exp/Rev | YTD Outstanding Enc | Balance        | YTD% Used |
|-------------------------|----------------|-------------|-------------|---------------------|----------------|-----------|
| Total Expenditure       | 2,700,624.82   | 24,124.63   | 24,124.63   | 0.00                | 2,676,500.19   | 0.89      |
| Total Other Expenditure | 0.00           | 0.00        | 0.00        | 0.00                | 0.00           | 0.00      |
| Total Revenue           | (2,700,624.82) | (3,727.13)  | (3,727.13)  | 0.00                | (2,696,897.69) | 0.14      |
| Total Other Revenue     | 0.00           | (3,567.78)  | (3,567.78)  | 0.00                | 3,567.78       | 0.00      |
|                         | 0.00           | 16,829.72   | 16,829.72   | 0.00                | (16,829.72)    |           |