PLEASANT VALLEY SCHOOL DISTRICT

CAFETERIA ACCOUNT

ASSET COST SUMMARY

For the Month Ending:	September 30, 2026	
Beginning Balance:		$ 826,388.56
	Cash Receipts	$ 31,207.80
	Cash Disbursements	$ (119,897.07)
	Interest Liquid Asset	$ 1,625.62
Ending Balance:		$ 739,324.91

ASSET COST SUMMARY

For the Month Ending:	September 30, 2026	
	Cash	$ 186,912.82
	Liquid Asset PSDLF	$ 552,412.09
Total Assets:		$ 739,324.91

PLEASANT VALLEY SCHOOL DISTRICT

BALANCE SHEET

Fund 51 - CAFETERIA FUND

09/30/2026

ASSETS & BUDGETARY RESOURCES

51-0101-000-000-00-000-000-000-0000	Cafeteria Fund - FNB		186,912.82
51-0115-000-000-00-000-000-LAF-0000	PSDLAF Investments		552,412.09
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	(92,669.82)	
51-0307-000-000-00-000-000-000-0000	Cafeteria Fund - Oth Finance Srce Ctrl	(45,591.05)	(138,260.87)
TOTAL ASSETS & BUDGETARY RESOURCES			**1,068,706.27**

LIABILITIES, EQUITIES & BUDGETARY OBLIGATIONS

51-0402-000-000-00-000-000-000-0000	Cafeteria Fund - Interfund Accounts Pay	0.00
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
51-0461-000-000-00-000-000-000-0000		0.00
51-0461-220-000-00-000-000-000-0000	Cafeteria Fund - Payroll Payable	0.00
51-0461-230-000-00-000-000-000-0000	Cafeteria Fund -Payroll Payable -Retirement Contri	0.00
51-0462-220-000-00-000-000-000-0000	Cafeteria Fund -Payroll Payable -S.S. Contribution	24.33
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	17,452.06
51-0480-000-000-00-000-000-000-0000	Cafeteria Fund - Del Tax-Deferred Rev	(16,604.21)

PLEASANT VALLEY SCHOOL DISTRICT

BALANCE SHEET

Fund 51 - CAFETERIA FUND

09/30/2026

51-0481-000-000-00-000-000-000-0000			(5,199.58)
51-0540-000-000-00-000-000-000-0000			(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		(1,205,019.56)
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			(8,011.00)
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	223,893.54	
51-0753-000-000-00-000-000-000-0000	Cafeteria Fund -0753	(19,454.75)	204,438.79
TOTAL LIABILITIES, EQUITIES & BUDGETARY OBLIGATIONS			**(1,068,706.27)**

Condensed Board Summary Report

Fund: 51
From 07/01/2026 To 09/30/2026
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**	2,700,624.82	223,893.54	223,893.54	0.00	2,476,731.28	8.29
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)	(7,644.42)	(7,644.42)	0.00	(24,355.58)	23.89
6600	**CAFETERIA FUND - FOOD SERVICE REVENUE**	(221,973.82)	(31,722.78)	(31,722.78)	0.00	(190,251.04)	14.29
6630	**CAFETERIA FUND - PROFESSIONAL SERVICES**	0.00	(2,447.50)	(2,447.50)	0.00	2,447.50	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	1,125.00	1,125.00	0.00	(1,125.00)	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)	(4,826.08)	(4,826.08)	0.00	(212,806.92)	2.22
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)	(47,154.04)	(47,154.04)	0.00	(2,053,055.96)	2.25
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	(45,591.05)	(45,591.05)	0.00	45,591.05	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**	**223,893.54**	**223,893.54**	**0.00**	**2,476,731.28**	**8.29**

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)**	**(92,669.82)**	**(92,669.82)**	**0.00**	**(2,607,955.00)**	**3.43**
Total Other Revenue	**0.00**	**(45,591.05)**	**(45,591.05)**	**0.00**	**45,591.05**	**0.00**
	0.00	**85,632.67**	**85,632.67**	**0.00**	**(85,632.67)**	

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**	**223,893.54**	**223,893.54**	**0.00**	**2,476,731.28**	**8.29**
Total Other Expenditure	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Revenue	**(2,700,624.82)**	**(92,669.82)**	**(92,669.82)**	**0.00**	**(2,607,955.00)**	**3.43**
Total Other Revenue	**0.00**	**(45,591.05)**	**(45,591.05)**	**0.00**	**45,591.05**	**0.00**
	0.00	**85,632.67**	**85,632.67**	**0.00**	**(85,632.67)**	