

CAYUGA INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2023

Data Control Codes	10	313	437
<u> </u>	<u>General Fund</u>	<u>SSA IDEA B FORMULA</u>	<u>SSA Special Education</u>
REVENUES			
5700 Local and intermediate sources	\$ 3,803,896	\$ -	\$ 1,564,866
5800 State programs	4,676,849	-	58,214
5900 Federal programs	491	1,234,071	-
5020 Total revenues	<u>8,481,236</u>	<u>1,234,071</u>	<u>1,623,080</u>
EXPENDITURES			
Current:			
0011 Instruction	3,791,506	39,581	716,952
0012 Instructional resources and media services	27,330	-	-
0013 Curriculum and instructional staff development	9,357	-	2,505
0021 Instructional leadership	-	-	342,778
0023 School leadership	390,749	-	-
0031 Guidance, counseling and evaluation services	185,595	619,148	400,396
0033 Health services	21,178	-	-
0034 Student (pupil) transportation	622,384	-	-
0035 Food services	-	-	-
0036 Extracurricular activities	493,207	-	-
0041 General administration	580,844	-	-
0051 Facilities maintenance and operations	893,195	-	64,859
0052 Security and monitoring services	56,657	-	-
0053 Data processing services	184,579	-	-
Capital outlay:			
0081 Facilities acquisition and construction	613,480	-	-
Intergovernmental:			
0093 Payments to fiscal agent/member districts of SSA	219,006	575,342	-
0099 Other intergovernmental charges	58,985	-	-
6030 Total expenditures	<u>8,148,052</u>	<u>1,234,071</u>	<u>1,527,490</u>
1100 Excess (deficiency) of revenues over (under) expenditures	<u>333,184</u>	<u>-</u>	<u>95,590</u>
OTHER FINANCING SOURCES (USES)			
7915 Transfers in	-	-	-
8911 Transfers out	(31,151)	-	-
7080 Total other financing sources (uses)	<u>(31,151)</u>	<u>-</u>	<u>-</u>
1200 Net change in fund balances	302,033	-	95,590
0100 Fund balance - Beginning	<u>4,946,879</u>	<u>-</u>	<u>284,923</u>
3000 Fund balance - Ending	<u>\$ 5,248,912</u>	<u>\$ -</u>	<u>\$ 380,513</u>

The accompanying notes are an integral part of this financial statement.

EXHIBIT C-3

429	98	98
Other State Special Revenue	Other Funds	Total Governmental Funds
\$ -	\$ 160,575	\$ 5,529,337
505,373	27,339	5,267,775
<u>-</u>	<u>1,196,556</u>	<u>2,431,118</u>
<u>505,373</u>	<u>1,384,470</u>	<u>13,228,230</u>
335,379	589,993	5,473,411
-	2,521	29,851
-	-	11,862
-	-	342,778
-	13,197	403,946
-	39,388	1,244,527
-	2,322	23,500
-	3,145	625,529
-	470,807	470,807
-	100,283	593,490
-	12,279	593,123
-	130,676	1,088,730
14,199	8,800	79,656
-	4,323	188,902
155,795	-	769,275
-	39,078	833,426
-	-	58,985
<u>505,373</u>	<u>1,416,812</u>	<u>12,831,798</u>
<u>-</u>	<u>(32,342)</u>	<u>396,432</u>
-	31,151	31,151
-	-	(31,151)
<u>-</u>	<u>31,151</u>	<u>-</u>
-	(1,191)	396,432
<u>-</u>	<u>112,363</u>	<u>5,344,165</u>
<u>\$ -</u>	<u>\$ 111,172</u>	<u>\$ 5,740,597</u>