CAYUGA INDEPENDENT SCHOOL DISTRICT

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

FOR THE YEAR ENDED AUGUST 31, 2024

Data Control Codes		10 General Fund	313 SSA IDEA B Formula	437 SSA Special Education	429 Other State Special Revenue	60 Capital Projects Fund	Other Funds	98 Total Governmental Funds
	REVENUES							
5700	Local and intermediate sources	$ 3,604,903	$ -	$ 1,563,630		$ -	$ 168,108	$ 5,336,641
5800	State programs	5,234,146	-	45,919		-	221,973	5,502,038
5900	Federal programs	-	1,038,142	248,624		-	818,314	2,105,080
5020	Total revenues	8,839,049	1,038,142	1,858,173		-	1,208,395	12,943,759
	EXPENDITURES							
	Current:							
0011	Instruction	3,894,769	16,184	757,225		-	444,369	5,112,547
0012	Instructional resources and media services	29,276	-	-		-	852	30,128
0013	Curriculum and instructional staff development	5,619	-	-		-	-	5,619
0021	Instructional leadership	-	-	476,013		-	-	476,013
0023	School leadership	398,634	-	-		-	3,461	402,095
0031	Guidance, counseling and evaluation services	240,893	509,780	232,118		-	56,759	1,039,550
0033	Health services	45,950	-	-		-	868	46,818
0034	Student (pupil) transportation	651,802	-	-		-	1,703	653,505
0035	Food services	-	-	-		-	527,184	527,184
0036	Extracurricular activities	496,578	-	-		-	68,293	564,871
0041	General administration	543,808	-	-		-	3,334	547,142
0051	Facilities maintenance and operations	1,034,996	-	55,807		-	8,516	1,099,319
0052	Security and monitoring services	81,544	-	-		-	22,343	103,887
0053	Data processing services	211,285	-	-		-	2,566	213,851
	Debt service:							
0073	Bond issuance costs and fees	-	-	-		219,886	-	219,886
	Capital outlay:							
0081	Facilities acquisition and construction	811,368	-	-		267,197	150,921	1,229,486
	Intergovernmental:							
0093	Payments to fiscal agent/member districts of SSA	192,432	512,178	291,160		-	42,410	1,038,180
0099	Other intergovernmental charges	73,384	-	-		-	-	73,384
6030	Total expenditures	8,712,338	1,038,142	1,812,323		487,083	1,333,579	13,383,465
1100	Excess (deficiency) of revenues over (under) expenditures	126,711	-	45,850		(487,083)	(125,184)	(439,706)
	OTHER FINANCING SOURCES (USES)							
7911	Issuance of bonds	-	-	-		11,695,000	-	11,695,000
7915	Transfers in	-	-	-		-	75,000	75,000
7916	Premium on issuance of bonds	-	-	-		524,886	200,000	724,886
8911	Transfers out	(75,000)	-	-		-	-	(75,000)
7080	Total other financing sources (uses)	(75,000)	-	-		12,219,886	275,000	12,419,886
1200	Net change in fund balances	51,711	-	45,850		11,732,803	149,816	11,980,180
0100	**FUND BALANCE, BEGINNING, AS PREVIOUSLY REPORTED**	5,248,912	-	380,513	-	-	111,172	5,740,597
	ADJUSTMENTS							
	Change within the financial reporting entity - formerly a major fund	-	-	-	-	-	-	-
0100	**FUND BALANCES, BEGINNING, AS RESTATED**	5,248,912	-	380,513	-	-	111,172	5,740,597
3000	**FUND BALANCES, ENDING**	$ 5,300,623	$ -	$ 426,363	$ -	$ 11,732,803	$ 260,988	$ 17,720,777