CAYUGA INDEPENDENT SCHOOL DISTRICT

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

FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		10 General Fund	313 SSA IDEA B Formula	437 SSA Special Education	50 Debt Service Fund	60 Capital Projects Fund	Other Funds	98 Total Governmental Funds
	REVENUES							
5700	Local and intermediate sources	$ 3,603,895	$ -	$ 1,218,787	$ 1,506,959	$ 460,829	$ 178,861	$ 6,969,331
5800	State programs	5,251,282	-	46,132	-	-	246,830	5,544,244
5900	Federal programs	29,147	1,036,387	173,851	-	-	635,845	1,875,230
5020	Total revenues	8,884,324	1,036,387	1,438,770	1,506,959	460,829	1,061,536	14,388,805
	EXPENDITURES							
	Current:							
0011	Instruction	4,196,321	75,415	606,947	-	-	360,554	5,239,237
0012	Instructional resources and media services	29,802	-	-	-	-	-	29,802
0013	Curriculum and instructional staff development	14,462	-	-	-	-	-	14,462
0021	Instructional leadership	-	-	442,771	-	-	-	442,771
0023	School leadership	443,958	-	-	-	-	-	443,958
0031	Guidance, counseling and evaluation services	242,298	526,472	257,564	-	-	-	1,026,334
0033	Health services	72,490	-	-	-	-	-	72,490
0034	Student (pupil) transportation	470,205	-	-	-	-	-	470,205
0035	Food services	-	-	-	-	-	523,736	523,736
0036	Extracurricular activities	538,264	-	-	-	-	78,447	616,711
0041	General administration	568,781	-	-	-	-	-	568,781
0051	Facilities maintenance and operations	1,027,775	-	68,921	-	-	-	1,096,696
0052	Security and monitoring services	70,675	-	-	-	-	83,992	154,667
0053	Data processing services	249,428	-	-	-	-	-	249,428
	Debt service:							
0071	Principal	-	-	-	930,000	-	-	930,000
0072	Interest	-	-	-	492,052	-	-	492,052
0081	Capital outlay:	664,445	-	-	-	6,023,948	115,861	6,804,254
	Intergovernmental:							
0093	Payments to fiscal agent/member districts of SSA	202,459	434,500	173,851	-	-	23,215	834,025
0099	Other intergovernmental charges	96,682	-	-	-	-	-	96,682
6030	Total expenditures	8,888,045	1,036,387	1,550,054	1,422,052	6,023,948	1,185,805	20,106,291
1100	Excess (deficiency) of revenues over (under) expenditures	(3,721)	-	(111,284)	84,907	(5,563,119)	(124,269)	(5,717,486)
	OTHER FINANCING SOURCES (USES)							
7915	Transfers in	-	-	-	-	-	123,355	123,355
8911	Transfers out	(123,355)	-	-	-	-	-	(123,355)
8949	Other uses	-	-	(315,079)	-	-	-	(315,079)
7080	Total other financing sources (uses)	(123,355)	-	(315,079)	-	-	123,355	(315,079)
1200	Net change in fund balances	(127,076)	-	(426,363)	84,907	(5,563,119)	(914)	(6,032,565)
0100	**FUND BALANCE, BEGINNING, AS PREVIOUSLY REPORTED**	5,300,623	-	426,363	-	11,732,803	260,988	17,720,777
	ADJUSTMENTS							
	Change within the financial reporting entity - formerly a nonmajor fund	-	-	-	200,000	-	(200,000)	-
0100	**FUND BALANCES, BEGINNING, AS RESTATED**	5,300,623	-	426,363	200,000	11,732,803	60,988	17,720,777
3000	**FUND BALANCES, ENDING**	$ 5,173,547	$ -	$ -	$ 284,907	$ 6,169,684	$ 60,074	$ 11,688,212