

**CAYUGA INDEPENDENT SCHOOL DISTRICT**

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

FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	10	281	282
	General Fund	ESSER II CRRSA Act	ESSER III ARPA
<b>REVENUES</b>			
5700 Local and intermediate sources	\$ 3,316,031	\$ -	\$ -
5800 State programs	4,521,700	-	-
5900 Federal programs	<u>91,436</u>	<u>313,176</u>	<u>378,036</u>
5020 Total revenues	<u>7,929,167</u>	<u>313,176</u>	<u>378,036</u>
<b>EXPENDITURES</b>			
Current:			
0011 Instruction	3,598,228	-	204,294
0012 Instructional resources and media services	50,774	-	5,946
0013 Curriculum and instructional staff development	9,182	-	-
0021 Instructional leadership	-	-	-
0023 School leadership	338,867	-	17,214
0031 Guidance, counseling and evaluation services	182,865	-	40,455
0033 Health services	48,710	-	2,935
0034 Student (pupil) transportation	441,933	-	3,983
0035 Food services	-	-	20,446
0036 Extracurricular activities	420,966	-	35,723
0041 General administration	429,087	-	12,237
0051 Facilities maintenance and operations	609,414	313,176	29,073
0053 Data processing services	166,435	-	5,730
Capital outlay:			
0081 Facilities acquisition and construction	173,712	-	-
Intergovernmental:			
0093 Payments to fiscal agent/member districts of SSA	209,818	-	-
0099 Other intergovernmental charges	<u>57,322</u>	<u>-</u>	<u>-</u>
6030 Total expenditures	<u>6,737,313</u>	<u>313,176</u>	<u>378,036</u>
1200 Net change in fund balances	1,191,854	-	-
0100 Fund balance - Beginning	<u>3,755,025</u>	<u>-</u>	<u>-</u>
3000 Fund balance - Ending	\$ <u>4,946,879</u>	\$ <u>-</u>	\$ <u>-</u>

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

313	437	98	
SSA IDEA B FORMULA	SSA Special Education	Other Funds	Total Governmental Funds
\$ -	\$ 1,441,195	\$ 113,437	\$ 4,870,663
-	51,925	7,199	4,580,824
<u>952,657</u>	-	<u>912,520</u>	<u>2,647,825</u>
<u>952,657</u>	<u>1,493,120</u>	<u>1,033,156</u>	<u>12,099,312</u>
2,610	729,566	253,551	4,788,249
-	-	-	56,720
-	3,157	-	12,339
-	372,965	-	372,965
-	-	-	356,081
440,050	258,078	202,731	1,124,179
-	-	5,500	57,145
-	-	-	445,916
-	-	417,133	437,579
-	-	72,656	529,345
-	-	3,000	444,324
-	81,286	15,135	1,048,084
-	-	-	172,165
-	-	-	173,712
509,997	-	17,670	737,485
-	-	-	57,322
<u>952,657</u>	<u>1,445,052</u>	<u>987,376</u>	<u>10,813,610</u>
-	48,068	45,780	1,285,702
-	236,855	66,583	4,058,463
\$ -	\$ 284,923	\$ 112,363	\$ 5,344,165