

LEA Name: Indiana Area SD

Class: 2

AUN Number: 128323703

County:

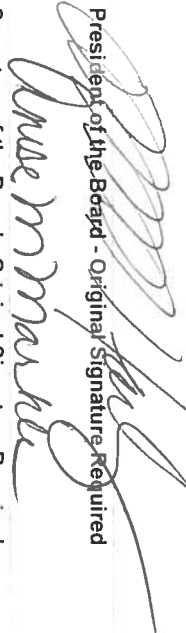
Indiana

PDE-2028 - FINAL GENERAL FUND BUDGET  
Fiscal Year 07/01/2013 - 06/30/2014

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/24/2013

President of the Board - Original Signature Required



Date

6/24/13

Secretary of the Board - Original Signature Required



Date

6/24/13

Chief School Administrator - Original Signature Required



Date

6/24/13

Jared Cronauer  
Contact Person

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Return to:

Pennsylvania Department of Education  
Bureau of Budget and Fiscal Management  
Division of Subsidy Data and Administration  
333 Market Street  
Harrisburg, PA 17126-0333



<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	500,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	4,497,064
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>4,997,064</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	31,277,503
7000 Revenue from State Sources	15,817,756
8000 Revenue from Federal Sources	790,185
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>47,885,444</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>52,882,508</b>



<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	24,947,003
6112	Interim Real Estate Taxes	0
6113	Public Utility/Realty Tax	37,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	193,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	3,810,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,450,000
6500	Earnings on Investments	40,000
6700	Revenues from District Activities	53,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	394,000
6910	Rentals	17,000
6920	Contributions/Donations/Grants From Private Sources	19,000
6940	Tuition from Patrons	292,500
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	25,000
<b>REVENUE FROM LOCAL SOURCES</b>		<b>31,277,503</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	8,787,110
7160	Tuition for Orphans and Children Placed in Private Homes	60,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	6,000
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,642,000
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	720,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	458,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340	State Property Tax Reduction Allocation	1,031,736
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	160,000
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	890,491
7820	State Share of Retirement Contributions	2,007,419
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>15,817,756</b>

FUNCTION	DESCRIPTION	Amounts
<b>REVENUE FROM FEDERAL SOURCES</b>		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	381,350
8515	NCLB, Title II - Prep, Train. & Recruit. High Qual. Teachers & Principals	166,414
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	22,421
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	220,000

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 128323703 Indiana Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>790,185</b>



<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
<b>OTHER FINANCING SOURCES</b>		<b>0</b>

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

47,885,444



Act 1 Index (current): 2.0%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$24,947,163

Amount of Tax Relief for Homestead Exclusions + \$1,031,736

Total Approx. Tax Revenue: \$25,978,899

Approx. Tax Levy for Tax Rate Calculation: \$27,571,553

Revenue  
 Indiana

Total

**2012-13 Data**

a. Assessed Value \$258,500,000

b. Real Estate Mills 103.5200

**I. 2013-14 Data**

c. 2011 STEB Market Value \$1,346,562,716

d. Assessed Value \$261,117,368

e. Assessed Value of New Const/ Renov \$0

**2012-13 Calculations**

f. 2012-13 Tax Levy \$26,759,920

(a \* b)

**2013-14 Calculations**

g. Percent of Total Market Value 100.00000%

h. Rebalanced 2012-13 Tax Levy \$26,759,920

(f Total \* g)

i. Base Mills Subject to Index 103.5200

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage 93.99900%

k. Tax Levy Needed \$27,571,553

(Approx. Tax Levy \* g)

**I. 2013-14 Real Estate Tax Rate 105.5900**

(k / d \* 1000)

m. Tax Levy Generated by Mills \$27,571,383

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$26,539,647

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$24,947,003

(n \* Est. Pct. Collection)



Act 1 Index (current): 2.0%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$24,947,163

Amount of Tax Relief for Homestead Exclusions +

\$1,031,736

Total Approx. Tax Revenue:

\$25,978,899

Approx. Tax Levy for Tax Rate Calculation:

\$27,571,553

Indiana

Total

Index Maximums

p. Maximum Mills Based On Index

105.5904

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

if (i > p), (i - p)

r. Maximum Tax Levy Based On Index

\$27,571,487

(p / 1000) \* d)

s. Millage Rate within Index?

Yes

(if i > p Then No)

t. Tax Levy In Excess of Index

\$0

if (m > r), (m - r)

u. Tax Revenue In Excess of Index

\$0

(t \* Est. Pct. Collection)

\$0

\$27,571,487

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$1,687

Number of Homestead/Farmstead Properties

5,839

5,839

V. Median Assessed Value of Homestead Properties

\$18,895



Act 1 Index (current): 2.0%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$24,947,163

Amount of Tax Relief for Homestead Exclusions +

\$1,031,736

Total Approx. Tax Revenue:

\$25,978,899

Approx. Tax Levy for Tax Rate Calculation:

\$27,571,553

Indiana

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,031,736	Lowering RE Tax Rate	\$0	\$1,031,736
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,031,736





CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Indiana	261,117,368	105.5900	27,571,383			93.99900%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	261,117,368		27,571,383	1,031,736	= 26,539,647	93.99900%	= 24,947,003

6120 Per Capita Taxes, Section 679

Rate	Estimated Revenue
0.00	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u>				
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 <u>Current Act 511 Taxes - Proportional Assessments</u>				
6151 Earned Income Taxes, Act 511	0.75%	0.00%	3,500,000	3,500,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	310,000	310,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			3,810,000	3,810,000
<b>Total Act 511, Current Taxes</b>				<b>3,810,000</b>

Act 511 Tax Limit	Market Value	Mills	(511 Limit)
1,346,562,716	X	12	16,158,753







**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2013-2014 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME Indiana Area SD COUNTY NAME Indiana AUN 128323703

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

**Total Budgeted Expenditures**      **Fund Balance % Limit (less than or equal to)**

Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

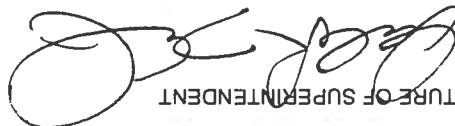
Did you raise property taxes in SY 2013-2014 (compared to 2012-2013) ?  Yes  No

If yes, see information below, taken from the 2013-2014 General Fund Budget:

Total Budgeted Expenditures	\$48,831,969.00
Ending Unassigned Fund Balance	\$3,550,539.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits:  Yes  No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT  


DATE  
6/24/13

DUE DATE: AUGUST 15, 2013  
RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION  
BUREAU OF BUDGET AND FISCAL MANAGEMENT  
DIVISION OF SUBSIDY DATA AND ADMINISTRATION  
333 MARKET STREET  
HARRISBURG, PA 17126-0333



ITEM	AMOUNTS
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	25,310,538
1200 Special Programs - Elementary/Secondary	4,978,809
1300 Vocational Education	700,000
1400 Other Instructional Programs - Elementary/Secondary	467,414
1500 Nonpublic School Programs	18,000
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	0
<b>Total 1000 Instruction</b>	<b>31,474,761</b>
2000 Support Services	
2100 Support Services - Pupil Personnel	1,542,934
2200 Support Services - Instructional Staff	1,347,613
2300 Support Services - Administration	2,312,702
2400 Support Services - Pupil Health	725,953
2500 Support Services - Business	451,215
2600 Operation & Maintenance of Plant Services	3,681,911
2700 Student Transportation Services	1,550,587
2800 Support Services - Central	745,226
2900 Other Support Services	153,000
<b>Total 2000 Support Services</b>	<b>12,511,141</b>
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	917,539
3300 Community Services	92,727
3400 Scholarships and Awards	0
<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,010,266</b>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	0
<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>
<b>Total Estimated Expenditures</b>	<b>44,996,168</b>
5000 Other Expenditures and Financing Uses	
5100 Debt Service	160,000
5200 Interfund Transfers - Out	3,475,801
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	200,000
<b>Total Other Financing Uses</b>	<b>3,835,801</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>48,831,969</b>
<b>Appropriation of Prior Year Fund Balance</b>	<b>0</b>
<b>Total Appropriations</b>	<b>48,831,969</b>
<b>Ending Committed, Assigned and Unassigned Fund Balance</b>	<b>4,050,539</b>





<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000 INSTRUCTION</b>		
1100 Regular Programs - Elementary/Secondary		
100 Personnel Services-Salaries		16,092,380
200 Personnel Services-Employee Benefits		7,780,640
300 Purchased Professional & Technical Services		23,250
400 Purchased Property Services		85,928
500 Other Purchased Services		618,531
600 Supplies		519,529
700 Property		179,700
800 Other Objects		10,580
Total Regular Programs - Elementary/Secondary		25,310,538
1200 Special Programs - Elementary/Secondary		
100 Personnel Services-Salaries		2,409,542
200 Personnel Services-Employee Benefits		1,380,584
300 Purchased Professional & Technical Services		354,000
400 Purchased Property Services		1,775
500 Other Purchased Services		802,250
600 Supplies		20,058
700 Property		1,500
800 Other Objects		9,100
Total Special Programs - Elementary/Secondary		4,978,809
1300 Vocational Education		
100 Personnel Services-Salaries		0
200 Personnel Services-Employee Benefits		0
300 Purchased Professional & Technical Services		0
400 Purchased Property Services		0
500 Other Purchased Services		700,000
600 Supplies		0
700 Property		0
800 Other Objects		0
Total Vocational Education		700,000
1400 Other Instructional Programs - Elementary/Secondary		
100 Personnel Services-Salaries		260,740
200 Personnel Services-Employee Benefits		88,674
300 Purchased Professional & Technical Services		1,000
400 Purchased Property Services		1,000
500 Other Purchased Services		109,400
600 Supplies		6,600
700 Property		0
800 Other Objects		0
Total Other Instructional Programs - Elementary/Secondary		467,414

Function-Object	Description	Amounts
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	18,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	18,000
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
	Total Instruction	31,474,761

**Function-Object**                      **Description**

**Amounts**

<b>2000</b>	<b>SUPPORT SERVICES</b>		
2100	Support Services - Pupil Personnel		
100	Personnel Services-Salaries	835,405	
200	Personnel Services-Employee Benefits	439,569	
300	Purchased Professional & Technical Services	258,500	
400	Purchased Property Services	3,110	
500	Other Purchased Services	1,900	
600	Supplies	4,450	
700	Property	0	
800	Other Objects	0	
	Total Support Services - Pupil Personnel	1,542,934	
2200	Support Services - Instructional Staff		
100	Personnel Services-Salaries	863,493	
200	Personnel Services-Employee Benefits	409,986	
300	Purchased Professional & Technical Services	5,500	
400	Purchased Property Services	2,606	
500	Other Purchased Services	27,550	
600	Supplies	37,078	
700	Property	0	
800	Other Objects	1,400	
	Total Support Services - Instructional Staff	1,347,613	
2300	Support Services - Administration		
100	Personnel Services-Salaries	1,204,266	
200	Personnel Services-Employee Benefits	646,476	
300	Purchased Professional & Technical Services	288,000	
400	Purchased Property Services	25,692	
500	Other Purchased Services	96,063	
600	Supplies	24,705	
700	Property	0	
800	Other Objects	27,500	
	Total Support Services - Administration	2,312,702	
2400	Support Services - Pupil Health		
100	Personnel Services-Salaries	403,956	
200	Personnel Services-Employee Benefits	229,132	
300	Purchased Professional & Technical Services	81,000	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	7,865	
700	Property	4,000	
800	Other Objects	0	
	Total Support Services - Pupil Health	725,953	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	228,818
200	Personnel Services-Employee Benefits	164,697
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	14,500
500	Other Purchased Services	13,400
600	Supplies	15,300
700	Property	1,000
800	Other Objects	3,500
	Total Support Services - Business	451,215
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,327,002
200	Personnel Services-Employee Benefits	940,206
300	Purchased Professional & Technical Services	13,000
400	Purchased Property Services	658,550
500	Other Purchased Services	153,903
600	Supplies	553,900
700	Property	32,850
800	Other Objects	2,500
	Total Operation & Maintenance of Plant Services	3,681,911
2700	Student Transportation Services	
100	Personnel Services-Salaries	91,577
200	Personnel Services-Employee Benefits	44,088
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,414,022
600	Supplies	700
700	Property	0
800	Other Objects	200
	Total Student Transportation Services	1,550,587
2800	Support Services - Central	
100	Personnel Services-Salaries	371,409
200	Personnel Services-Employee Benefits	177,917
300	Purchased Professional & Technical Services	92,000
400	Purchased Property Services	0
500	Other Purchased Services	69,000
600	Supplies	18,400
700	Property	15,000
800	Other Objects	1,500
	Total Support Services - Central	745,226

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	153,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	153,000
	Total Support Services	12,511,141
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	507,897
200	Personnel Services-Employee Benefits	145,627
300	Purchased Professional & Technical Services	52,475
400	Purchased Property Services	30,900
500	Other Purchased Services	100,800
600	Supplies	66,415
700	Property	5,000
800	Other Objects	8,425
	Total Student Activities	917,539

**Function-Object**                      **Description**

**Amounts**

3300 Community Services

100	Personnel Services-Salaries	14,355
200	Personnel Services-Employee Benefits	3,672
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	35,000
600	Supplies	0
700	Property	0
800	Other Objects	39,700
	Total Community Services	92,727

3400 Scholarships and Awards

100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0

Total Operation of Non-instructional Services

1,010,266

4000 FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT

4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0

5000 OTHER EXPENDITURES AND FINANCING USES

5100	Debt Service	
800	Other Objects	160,000
900	Other Uses of Funds	0
	Total Debt Service	160,000
5200	Interfund Transfers - Out	
900	Other Uses of Funds	3,475,801
	Total Interfund Transfers - Out	3,475,801

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	200,000
800	Other Objects	200,000
	Total Budgetary/ Reserve	3,835,801
	Total Other Expenditures and Financing Uses	
	<b>TOTAL EXPENDITURES</b>	<b>48,831,969</b>





**CASH AND SHORT-TERM INVESTMENTS**

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
General Fund	3,100,000	2,800,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	1,800,000	1,700,000
Capital Projects Fund -- Other	6,000,000	1,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	10,000	10,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	90,000	90,000
<b>Total Cash and Short-Term Investments</b>	<b>11,000,000</b>	<b>5,600,000</b>

**LONG-TERM INVESTMENTS**

General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	0	0
Capital Projects Fund -- Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>

**TOTAL CASH AND INVESTMENTS**

<b>11,000,000</b>	<b>5,600,000</b>
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**LONG-TERM INDEBTEDNESS**

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	32,323,710	29,968,710
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	900,000	900,000
Authority Lease Obligations	1,558,238	1,441,422
<b>TOTAL LONG-TERM INDEBTEDNESS</b>	<b>34,781,948</b>	<b>32,310,132</b>

**SHORT-TERM PAYABLES**

General Fund	0	0
Other Funds	0	0
<b>TOTAL SHORT-TERM PAYABLES</b>	<b>0</b>	<b>0</b>

**TOTAL INDEBTEDNESS**

	<u><b>34,781,948</b></u>	<u><b>32,310,132</b></u>
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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	500,000
	<i>Explanation: The Board of Directors of Indiana Area School District has voted to commit \$500,000 in Fund Balance to the future increases in PSERS and Healthcare.</i>	
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance	3,550,539
	<i>Explanation: The estimated ending fund balance is 7.92% of budgeted expenditures. The school district maintains a modest fund balance to better manage cash flow and fluctuations in revenues and expenditures from year to year.</i>	
	<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>4,050,539</b>
5900	Budgetary Reserve	200,000
	<i>Explanation: A modest budgetary reserve is maintained to provide for unforeseen expenditures that may occur during the year.</i>	
	<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>4,250,539</b>
	<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>	<b>0</b>

