

**PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2015 - 06/30/2016**

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/22/2015

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jared Cronauer
Contact Person

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108

Telephone

Extension

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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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	1,000,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	4,488,598
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	5,488,598
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	33,878,495
7000 Revenue from State Sources	17,018,302
8000 Revenue from Federal Sources	710,943
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	51,607,740
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 57,096,338

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 128323703 Indiana Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-1

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	26,700,385
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	37,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	194,000
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	4,425,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,320,000
6500	Earnings on Investments	35,000
6700	Revenues from District Activities	48,800
6800	Revenue from Intermediary Sources / Pass-Through Funds	727,310
6910	Rentals	20,000
6920	Contributions/Donations/Grants From Private Sources	19,000
6940	Tuition from Patrons	322,000
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	30,000
	REVENUE FROM LOCAL SOURCES	33,878,495

2015-2016 Final General Fund Budget (PDE-2028)

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-2

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	8,801,497
7160	Tuition for Orphans and Children Placed in Private Homes	25,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	1,000
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,673,969
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)	725,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	422,924
7330	Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340	State Property Tax Reduction Allocation	1,032,677
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7505	Ready to Learn Block Grant	285,514
7509	Supplemental Equipment Grants	0
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	921,333
7820	State Share of Retirement Contributions	3,074,388
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	17,018,302

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
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. Achvmnt. of the Disadvantaged	346,902
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	164,918
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	24,123
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs	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
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	175,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		710,943

2015-2016 Final General Fund Budget (PDE-2028)

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
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
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		51,607,740

Act 1 Index (current): 2.3%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$26,700,385

Amount of Tax Relief for Homestead Exclusions + \$1,032,677

Total Approx. Tax Revenue: \$27,733,062

Approx. Tax Levy for Tax Rate Calculation: \$29,437,342

Indiana

Total

2014-15 Data		
a. Assessed Value	\$262,189,640	\$262,189,640
b. Real Estate Mills	108.2200	
I. 2015-16 Data		
c. 2013 STEB Market Value	\$1,399,830,661	\$1,399,830,661
d. Assessed Value	\$265,919,982	\$265,919,982
e. Assessed Value of New Constr/ Renov	\$0	\$0
2014-15 Calculations		
f. 2014-15 Tax Levy (a * b)	\$28,374,163	\$28,374,163
2015-16 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$28,374,163	\$28,374,163
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	108.2200	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$29,437,342	\$29,437,342
l. 2015-16 Real Estate Tax Rate (k / d * 1000)	110.7000	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$29,437,342	\$29,437,342
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$28,404,665
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$26,700,385

Act 1 Index (current): 2.3%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$26,700,385

Amount of Tax Relief for Homestead Exclusions + \$1,032,677

Total Approx. Tax Revenue: \$27,733,062

Approx. Tax Levy for Tax Rate Calculation: \$29,437,342

Indiana

Total

Index Maximums

	p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	110.7090		
	q. Mills In Excess of Index if ($l > p$), ($l - p$)	0.0000		0.0000
	r. Maximum Tax Levy Based On Index ($p / 1000$) * d	\$29,439,735		\$29,439,735
IV.	s. Millage Rate within Index? (If $l > p$ Then No)	Yes		
	t. Tax Levy In Excess of Index if ($m > r$), ($m - r$)	\$0		\$0
	u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0		\$0

Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$1,627		
	Number of Homestead/Farmstead Properties	5,786		5,786
V.	Median Assessed Value of Homestead Properties			\$21,417

Act 1 Index (current): 2.3%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$26,700,385

Amount of Tax Relief for Homestead Exclusions + \$1,032,677

Total Approx. Tax Revenue: \$27,733,062

Approx. Tax Levy for Tax Rate Calculation: \$29,437,342

Indiana

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,032,677	Lowering RE Tax Rate	\$0	\$1,032,677
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,032,677</u>

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 128323703 Indiana Area SD

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page D-1

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	265,919,982	110.7000	29,437,342			94.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	265,919,982		29,437,342	- 1,032,677	= 28,404,665	94.00000%	= 26,700,385
				Rate			Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.75%	0.00%	4,100,000	4,100,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	325,000	325,000
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			4,425,000	4,425,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	1,399,830,661	X	12	16,797,968
		Market Value		Mills	(511 Limit)

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2015-2016 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME Indiana Area SD	COUNTY NAME Indiana	AUN 128323703
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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 2015-2016 (compared to 2014-2015)? Yes
 No

If yes, see information below, taken from the 2015-2016 General Fund Budget.

Total Budgeted Expenditures	\$52,096,349.00
Ending Unassigned Fund Balance	\$3,999,989.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.7%

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

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2015

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>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	26,668,546	
1200	Special Programs - Elementary/Secondary	5,681,992	
1300	Vocational Education	717,000	
1400	Other Instructional Programs - Elementary/Secondary	519,501	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	303,110	
	Total 1000 Instruction	33,890,149	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,539,450	
2200	Support Services - Instructional Staff	1,188,457	
2300	Support Services - Administration	2,517,147	
2400	Support Services - Pupil Health	759,022	
2500	Support Services - Business	493,421	
2600	Operation & Maintenance of Plant Services	4,062,883	
2700	Student Transportation Services	1,693,894	
2800	Support Services - Central	930,482	
2900	Other Support Services	158,000	
	Total 2000 Support Services	13,342,756	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,020,671	
3300	Community Services	105,461	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,126,132	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		48,359,037
5000	Other Expenditures and Financing Uses		
5100	Debt Service	10,000	
5200	Interfund Transfers - Out	3,477,312	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	250,000	
	Total Other Financing Uses		3,737,312
	Total Estimated Expenditures and Other Financing Uses		52,096,349
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		52,096,349
	Ending Committed, Assigned and Unassigned Fund Balance		4,999,989

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	15,369,079
200	Personnel Services-Employee Benefits	9,041,510
300	Purchased Professional & Technical Services	516,832
400	Purchased Property Services	89,882
500	Other Purchased Services	688,031
600	Supplies	564,467
700	Property	387,500
800	Other Objects	11,245
	Total Regular Programs - Elementary/Secondary	26,668,546
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,576,512
200	Personnel Services-Employee Benefits	1,726,612
300	Purchased Professional & Technical Services	384,568
400	Purchased Property Services	0
500	Other Purchased Services	964,900
600	Supplies	18,300
700	Property	1,250
800	Other Objects	9,850
	Total Special Programs - Elementary/Secondary	5,681,992
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	717,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	717,000
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	276,687
200	Personnel Services-Employee Benefits	120,964
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	1,000
500	Other Purchased Services	113,500
600	Supplies	7,350
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	519,501

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School 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 Nonpublic School Programs	0
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	179,130
200	Personnel Services-Employee Benefits	79,598
300	Purchased Professional & Technical Services	8,000
400	Purchased Property Services	0
500	Other Purchased Services	2,000
600	Supplies	30,382
700	Property	4,000
800	Other Objects	0
	Total Pre-Kindergarten	303,110
Total Instruction		33,890,149

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	805,820
200	Personnel Services-Employee Benefits	487,237
300	Purchased Professional & Technical Services	239,250
400	Purchased Property Services	2,468
500	Other Purchased Services	1,850
600	Supplies	2,825
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	1,539,450
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	713,709
200	Personnel Services-Employee Benefits	398,670
300	Purchased Professional & Technical Services	6,500
400	Purchased Property Services	3,928
500	Other Purchased Services	26,600
600	Supplies	38,050
700	Property	0
800	Other Objects	1,000
	Total Support Services - Instructional Staff	1,188,457
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,345,782
200	Personnel Services-Employee Benefits	797,921
300	Purchased Professional & Technical Services	222,000
400	Purchased Property Services	24,368
500	Other Purchased Services	65,170
600	Supplies	31,956
700	Property	0
800	Other Objects	29,950
	Total Support Services - Administration	2,517,147
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	397,151
200	Personnel Services-Employee Benefits	250,461
300	Purchased Professional & Technical Services	100,810
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	8,600
700	Property	2,000
800	Other Objects	0
	Total Support Services - Pupil Health	759,022

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	239,096
200	Personnel Services-Employee Benefits	183,525
300	Purchased Professional & Technical Services	23,000
400	Purchased Property Services	14,000
500	Other Purchased Services	14,000
600	Supplies	15,300
700	Property	1,000
800	Other Objects	3,500
	Total Support Services - Business	493,421
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,474,718
200	Personnel Services-Employee Benefits	1,099,036
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	691,650
500	Other Purchased Services	156,229
600	Supplies	593,900
700	Property	41,350
800	Other Objects	3,000
	Total Operation & Maintenance of Plant Services	4,062,883
2700	Student Transportation Services	
100	Personnel Services-Salaries	105,685
200	Personnel Services-Employee Benefits	61,571
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,523,228
600	Supplies	2,200
700	Property	1,000
800	Other Objects	210
	Total Student Transportation Services	1,693,894
2800	Support Services - Central	
100	Personnel Services-Salaries	434,404
200	Personnel Services-Employee Benefits	245,058
300	Purchased Professional & Technical Services	121,575
400	Purchased Property Services	0
500	Other Purchased Services	88,770
600	Supplies	24,520
700	Property	14,705
800	Other Objects	1,450
	Total Support Services - Central	930,482

<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	158,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	158,000
Total Support Services		13,342,756
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
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	525,490
200	Personnel Services-Employee Benefits	197,681
300	Purchased Professional & Technical Services	56,220
400	Purchased Property Services	34,450
500	Other Purchased Services	124,280
600	Supplies	66,950
700	Property	5,000
800	Other Objects	10,600
	Total Student Activities	1,020,671

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	20,300
200	Personnel Services-Employee Benefits	6,961
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	43,200
	Total Community Services	105,461
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	1,126,132
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	10,000
900	Other Uses of Funds	0
	Total Debt Service	10,000
5200	Interfund Transfers - Out	
900	Other Uses of Funds	3,477,312
	Total Interfund Transfers - Out	3,477,312

<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
5500	Special and Extraordinary Items	
800	Other Objects	0
900	Other Uses of Funds	0
	Total Special and Extraordinary Items	0
5900	Budgetary Reserve	
800	Other Objects	250,000
	Total Budgetary Reserve	250,000
	Total Other Expenditures and Financing Uses	3,737,312
TOTAL EXPENDITURES		52,096,349

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	7,000,000	7,000,000
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	1,600,000	1,000,000
Capital Projects Fund – Other	1,500,000	1,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	10,000	10,000
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	90,000	90,000
Total Cash and Short-Term Investments	10,200,000	9,100,000
<u>LONG-TERM INVESTMENTS</u>		
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
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	10,200,000	9,100,000

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	600,000	625,000
Bonds Payable	30,861,000	31,207,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	695,130	745,130
Authority Lease Obligations	1,324,516	1,203,528
TOTAL LONG-TERM INDEBTEDNESS	33,480,646	33,780,658
<u>SHORT-TERM PAYABLES</u>		
General Fund	4,500,000	4,600,000
Other Funds	25,000	25,000
TOTAL SHORT-TERM PAYABLES	4,525,000	4,625,000
TOTAL INDEBTEDNESS	<u>38,005,646</u>	<u>38,405,658</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: The Board of Directors of Indiana Area School District has committed \$500,000 in Fund Balance to the future increases in PSERS and Healthcare.</i>	1,000,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: The estimated ending unassigned Fund Balance is 7.8% of budget 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>	3,999,989
Total Ending Fund Balance - Committed, Assigned, and Unassigned		4,999,989
5900	Budgetary Reserve <i>Explanation: A modest budgetary reserve is maintained to provide fir unforeseen expenditures that may occur during the year.</i>	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		5,249,989
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0