

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2019



President of the Board - Original Signature RequiredDate 6/24/19

Secretary of the Board - Original Signature RequiredDate 6/24/19

Chief School Administrator - Original Signature RequiredDate 6/24/19

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Apollo-Ridge SD	COUNTY : Armstrong	AUN : 128030603
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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 2019-2020 (compared to 2018-2019)?

Yes ☐

No ☒

If yes, see information below, taken from the 2019-2020 General Fund Budget.

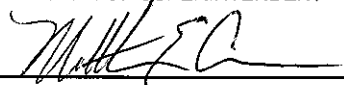
Total Budgeted Expenditures	\$25464700
Ending Unassigned Fund Balance	\$2037175
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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 6/25/19
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Apollo-Ridge SD	County : Armstrong	AUN Number : 128030603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/24/19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

LEA :

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$831,206.33 C x 2%: \$17,581.96</p>	<p>The difference is due to 79 properties having and assessed value that are less than the Homestead allocation.</p>
5390	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 1800, Object 100: \$72,228.00 Function 1800, Object 200: \$77,449.00</p>	<p>The cost of PSER contribution and the cost of the health insurance is greater than the combined wages of a teacher and aides</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Budgetary reserve is necessary for unexpected expenditures.</p>
8080	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Unassigned fund balance is maintained to fund expenditures.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Budgetary reserve is maintained in order to fund unforeseen expenditures.</p>

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,931,997
0850 Unassigned Fund Balance	1,982,999
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,914,996</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,721,229
7000 Revenue from State Sources	14,712,472
8000 Revenue from Federal Sources	663,860
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$24,097,561</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$34,012,557</u>

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	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,957,295
6113 Public Utility Realty Taxes	9,300
6114 Payments in Lieu of Current Taxes - State / Local	13,000
6120 Current Per Capita Taxes, Section 679	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	880,010
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,149,000
6500 Earnings on Investments	150,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	181,000
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	149,700
6990 Refunds and Other Miscellaneous Revenue	158,924
REVENUE FROM LOCAL SOURCES	\$8,721,229
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,381,887
7160 Tuition for Orphans Subsidy	27,000
7271 Special Education funds for School-Aged Pupils	1,096,245
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	880,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	261,388
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	879,098
7360 Safe Schools	75,000
7505 Ready to Learn Block Grant	279,085
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	35,000
7810 State Share of Social Security and Medicare Taxes	474,754
7820 State Share of Retirement Contributions	2,124,015
REVENUE FROM STATE SOURCES	\$14,712,472
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	79,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	312,576
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	52,284

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$663,860
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,097,561

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$5,970,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$879,098</u>		
Total Approx. Tax Revenue:	\$6,849,098		
Approx. Tax Levy for Tax Rate Calculation:	\$7,635,514		
	Armstrong	Indiana	Total

2018-19 Data			
a. Assessed Value	\$103,235,686	\$84,083,000	\$187,318,686
b. Real Estate Mills	62.4000	14.8000	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$260,949,189	\$48,726,872	\$309,676,061
d. Assessed Value	\$102,998,576	\$82,918,350	\$185,916,926
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$6,441,907	\$1,244,428	\$7,686,335
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	84.26521%	15.73479%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$6,476,906	\$1,209,429	\$7,686,335
(f Total * g)			
i. Base Mills Subject to Index	62.7390	14.8000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.10000%	84.40000%	88.36046%
k. Tax Levy Needed	\$6,434,082	\$1,201,432	\$7,635,514
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	62.4000	14.4000	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$6,427,111	\$1,194,024	\$7,621,135
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$6,742,037
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$5,957,295
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$5,970,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$879,098</u>		
Total Approx. Tax Revenue:	\$6,849,098		
Approx. Tax Levy for Tax Rate Calculation:	\$7,635,514		
	Armstrong	Indiana	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	64.8721	15.3032	
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)	\$6,681,734	\$1,268,916	\$7,950,650
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$340.39	\$340.11	
Number of Homestead/Farmstead Properties	2139	502	2641
Median Assessed Value of Homestead Properties			\$28,410

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$5,970,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$879,098</u>		
Total Approx. Tax Revenue:	\$6,849,098		
Approx. Tax Levy for Tax Rate Calculation:	\$7,635,514		
	Armstrong	Indiana	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$879,098	Lowering RE Tax Rate	\$0	\$879,098
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$879,098

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Armstrong	102,998,576	62.4000	6,427,111				89.10000%	
Indiana	82,918,350	14.4000	1,194,024				84.40000%	
Totals:	185,916,926		7,621,135	-	879,098	=	6,742,037	X
							88.36046%	=
								5,957,295
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	20,000			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	20,000	20,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	10,000	10,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						30,000	30,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	800,010	800,010	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	80,000	80,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						880,010	880,010	
Total Act 511, Current Taxes							910,010	
Act 511 Tax Limit -->					309,676,061	X	12	3,716,113
					Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Armstrong	62.7390	62.4000	-0.53%	Yes	3.4%				
	Indiana	14.8000	14.4000	-2.69%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,894,326
1200 Special Programs - Elementary / Secondary	3,109,778
1300 Vocational Education	1,534,691
1400 Other Instructional Programs - Elementary / Secondary	15,776
1800 Pre-Kindergarten	149,677
Total Instruction	\$14,704,248
2000 Support Services	
2100 Support Services - Students	831,693
2200 Support Services - Instructional Staff	702,096
2300 Support Services - Administration	1,561,226
2400 Support Services - Pupil Health	351,863
2500 Support Services - Business	324,325
2600 Operation and Maintenance of Plant Services	2,504,083
2700 Student Transportation Services	1,500,655
2800 Support Services - Central	416,254
2900 Other Support Services	67,953
Total Support Services	\$8,260,148
3000 Operation of Non-Instructional Services	
3200 Student Activities	538,719
3300 Community Services	1,444
Total Operation of Non-Instructional Services	\$540,163
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,760,141
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$1,960,141
Total Estimated Expenditures and Other Financing Uses	\$25,464,700

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,101,710
200 Personnel Services - Employee Benefits	3,826,443
300 Purchased Professional and Technical Services	190,626
400 Purchased Property Services	38,110
500 Other Purchased Services	507,900
600 Supplies	226,337
800 Other Objects	3,200
Total Regular Programs - Elementary / Secondary	\$9,894,326
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,216,486
200 Personnel Services - Employee Benefits	1,124,452
300 Purchased Professional and Technical Services	155,300
500 Other Purchased Services	593,290
600 Supplies	12,600
800 Other Objects	7,650
Total Special Programs - Elementary / Secondary	\$3,109,778
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	298,700
200 Personnel Services - Employee Benefits	209,421
400 Purchased Property Services	5,870
500 Other Purchased Services	1,000,000
600 Supplies	20,700
Total Vocational Education	\$1,534,691
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,276
500 Other Purchased Services	1,500
Total Other Instructional Programs - Elementary / Secondary	\$15,776
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	72,228
200 Personnel Services - Employee Benefits	77,449
Total Pre-Kindergarten	\$149,677
Total Instruction	\$14,704,248
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	431,444
200 Personnel Services - Employee Benefits	321,049
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	6,260
500 Other Purchased Services	3,615
600 Supplies	16,225
800 Other Objects	3,100

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$831,693
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	248,488
200 Personnel Services - Employee Benefits	159,569
300 Purchased Professional and Technical Services	70,450
400 Purchased Property Services	13,870
500 Other Purchased Services	8,450
600 Supplies	97,569
700 Property	89,400
800 Other Objects	14,300
Total Support Services - Instructional Staff	\$702,096
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	769,744
200 Personnel Services - Employee Benefits	593,407
300 Purchased Professional and Technical Services	133,250
400 Purchased Property Services	11,075
500 Other Purchased Services	25,050
600 Supplies	17,600
800 Other Objects	11,100
Total Support Services - Administration	\$1,561,226
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	146,100
200 Personnel Services - Employee Benefits	106,763
300 Purchased Professional and Technical Services	89,120
400 Purchased Property Services	575
500 Other Purchased Services	100
600 Supplies	8,255
800 Other Objects	950
Total Support Services - Pupil Health	\$351,863
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	146,240
200 Personnel Services - Employee Benefits	104,975
300 Purchased Professional and Technical Services	48,350
400 Purchased Property Services	6,070
500 Other Purchased Services	9,180
600 Supplies	5,510
800 Other Objects	4,000
Total Support Services - Business	\$324,325
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	700,927
200 Personnel Services - Employee Benefits	502,529
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	531,390
500 Other Purchased Services	114,887
600 Supplies	607,650

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<u>Description</u>	<u>Amount</u>
800 Other Objects	3,700
Total Operation and Maintenance of Plant Services	\$2,504,083
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	19,467
200 Personnel Services - Employee Benefits	9,618
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	1,367,970
600 Supplies	53,600
Total Student Transportation Services	\$1,500,655
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	230,700
200 Personnel Services - Employee Benefits	178,504
500 Other Purchased Services	600
600 Supplies	6,450
Total Support Services - Central	\$416,254
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	23,361
200 Personnel Services - Employee Benefits	9,996
500 Other Purchased Services	34,596
Total Other Support Services	\$67,953
Total Support Services	\$8,260,148
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	237,422
200 Personnel Services - Employee Benefits	111,437
300 Purchased Professional and Technical Services	40,120
400 Purchased Property Services	26,500
500 Other Purchased Services	53,750
600 Supplies	63,990
800 Other Objects	5,500
Total Student Activities	\$538,719
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	800
200 Personnel Services - Employee Benefits	344
600 Supplies	300
Total Community Services	\$1,444
Total Operation of Non-Instructional Services	\$540,163
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,760,141
Total Interfund Transfers - Out	\$1,760,141
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$1,960,141
TOTAL EXPENDITURES	\$25,464,700

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Cash and Short-Term Investments

06/30/2019 Estimate **06/30/2020 Projection**

General Fund	9,914,997	8,547,858
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,924,997	\$8,557,858

Long-Term Investments

06/30/2019 Estimate **06/30/2020 Projection**

General Fund
Public Purpose (Expendable) Trust Fund
Other Comptroller-Approved Special Revenue Funds
Athletic / School-Sponsored Extra Curricular Activities Fund
Capital Reserve Fund - § 690, §1850
Capital Reserve Fund - § 1431
Other Capital Projects Fund
Debt Service Fund
Food Service / Cafeteria Operations Fund
Child Care Operations Fund
Other Enterprise Funds
Internal Service Fund
Private Purpose Trust Fund
Investment Trust Fund
Pension Trust Fund
Activity Fund
Other Agency Fund

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,924,997	\$8,557,858

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	11,740,000	10,345,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$11,740,000	\$10,345,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$11,740,000	\$10,345,000	

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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$11,740,000	\$10,345,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,510,682
0850 Unassigned Fund Balance	2,037,175
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,547,857
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,747,857