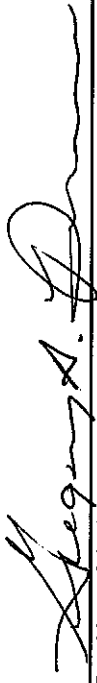


FINAL GENERAL FUND BUDGET

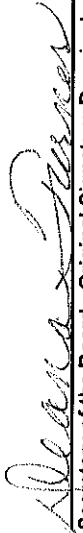
Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2021



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Deana R Turner

Contact Person

turnerd@apolloridge.com

Email Address

6/28/2021

Date

6/28/2021

Date

6/28/21

Date

(724)478-6000

Telephone

Extn :6020

Extension

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2021-2022 (compared to 2020-2021) ?

Yes

☒

No

☐

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$26794300
Ending Unassigned Fund Balance	\$2009572
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.49%

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 6/28/21
---	-----------------

DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 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 5/24/2021
--	--------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<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: \$830,392.89 C x 2%: \$17,582.04</p>	<p>The difference is due to properties having an assessed value that is less than the Homestead allocation, leaving a surplus to be redistributed to all eligible properties.</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: \$70,467.00 Function 1800, Object 200: \$77,302.00</p>	<p>The cost of District paid PSERS contributions and the cost of health care insurance is greater than the combined wages of a teacher and an aide.</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 maintained in order to fund unforeseen 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 used to fund cash flow.</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>Assigned fund balance is to be used to fund future medical insurance expenses, special education expenses, retirement expenses and other contractual obligations.</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	6,294,437
0850 Unassigned Fund Balance	2,951,462
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,245,899</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,048,180
7000 Revenue from State Sources	15,367,336
8000 Revenue from Federal Sources	1,874,825
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$26,290,341</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$35,536,240</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,384,913
6113 Public Utility Realty Taxes	7,400
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	970,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,149,000
6500 Earnings on Investments	90,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	187,500
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	13,000
6990 Refunds and Other Miscellaneous Revenue	160,367
REVENUE FROM LOCAL SOURCES	\$9,048,180
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,381,887
7160 Tuition for Orphans Subsidy	27,000
7271 Special Education funds for School-Aged Pupils	1,114,724
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	1,078,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,700
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	257,367
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	879,102
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	544,365
7820 State Share of Retirement Contributions	2,494,106
REVENUE FROM STATE SOURCES	\$15,367,336
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	79,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	283,837
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	38,252

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	22,952
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	706,178
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	524,606
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	\$1,874,825
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,290,341

Act 1 Index (current): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$6,393,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$879,102</u>		
Total Approx. Tax Revenue:	\$7,272,102		
Approx. Tax Levy for Tax Rate Calculation:	\$8,016,222		
	Armstrong	Indiana	Total

2020-21 Data			
a. Assessed Value	\$103,114,518	\$82,750,850	\$185,865,368
b. Real Estate Mills	62.4000	16.4000	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$258,408,710	\$53,530,357	\$311,939,067
d. Assessed Value	\$103,893,950	\$90,620,550	\$194,514,500
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$6,434,346	\$1,357,114	\$7,791,460
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	82.83948%	17.16052%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$6,454,405	\$1,337,055	\$7,791,460
(f Total * g)			
i. Base Mills Subject to Index	62.5945	16.4000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.90000%	88.00000%	89.57395%
k. Tax Levy Needed	\$6,640,597	\$1,375,625	\$8,016,222
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	63.9000	15.1000	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$6,638,823	\$1,368,370	\$8,007,193
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$7,128,091
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$6,384,913
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$6,393,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$879,102</u>		
Total Approx. Tax Revenue:	\$7,272,102		
Approx. Tax Levy for Tax Rate Calculation:	\$8,016,222		
	Armstrong	Indiana	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	65.3486	17.1216	
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)	\$6,789,324	\$1,551,569	\$8,340,893
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	\$343.65	\$343.51	
Number of Homestead/Farmstead Properties	2101	496	2597
Median Assessed Value of Homestead Properties			\$28,465

Act 1 Index (current): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$6,393,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$879,102</u>		
Total Approx. Tax Revenue:	\$7,272,102		
Approx. Tax Levy for Tax Rate Calculation:	\$8,016,222		
	Armstrong	Indiana	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$879,102	Lowering RE Tax Rate	\$0	\$879,102
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$879,102

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>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>			<u>Percent Collected</u>					
Armstrong	103,893,950	63.9000	6,638,823			89.90000%					
Indiana	90,620,550	15.1000	1,368,370			88.00000%					
Totals:	194,514,500		8,007,193	-	879,102	=	7,128,091	X	89.57395%	=	6,384,913
				<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%	890,000	890,000				
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						970,000	970,000				
Total Act 511, Current Taxes							1,000,000				
Act 511 Tax Limit -->				311,939,067	X	12	3,743,269				
				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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Armstrong	62.5945	63.9000	2.09%	Yes	4.4%				
	Indiana	16.4000	15.1000	-7.91%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.4%				

LEA : 128030603 Apollo-Ridge SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,064,679
1200 Special Programs - Elementary / Secondary	3,736,748
1300 Vocational Education	1,674,681
1400 Other Instructional Programs - Elementary / Secondary	15,805
1500 Nonpublic School Programs	6,658
1800 Pre-Kindergarten	175,000
Total Instruction	\$15,673,571
2000 Support Services	
2100 Support Services - Students	832,258
2200 Support Services - Instructional Staff	732,886
2300 Support Services - Administration	1,574,793
2400 Support Services - Pupil Health	401,715
2500 Support Services - Business	379,438
2600 Operation and Maintenance of Plant Services	2,526,214
2700 Student Transportation Services	1,604,189
2800 Support Services - Central	399,377
2900 Other Support Services	74,127
Total Support Services	\$8,524,997
3000 Operation of Non-Instructional Services	
3200 Student Activities	561,148
3300 Community Services	500
Total Operation of Non-Instructional Services	\$561,648
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,834,084
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$2,034,084
Total Estimated Expenditures and Other Financing Uses	\$26,794,300

LEA : 128030603 Apollo-Ridge SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,971,452
200 Personnel Services - Employee Benefits	3,740,530
300 Purchased Professional and Technical Services	165,926
400 Purchased Property Services	48,950
500 Other Purchased Services	794,300
600 Supplies	340,321
800 Other Objects	3,200
Total Regular Programs - Elementary / Secondary	\$10,064,679
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,478,664
200 Personnel Services - Employee Benefits	1,342,356
300 Purchased Professional and Technical Services	156,538
500 Other Purchased Services	738,540
600 Supplies	13,000
800 Other Objects	7,650
Total Special Programs - Elementary / Secondary	\$3,736,748
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	380,900
200 Personnel Services - Employee Benefits	268,711
400 Purchased Property Services	5,870
500 Other Purchased Services	1,000,000
600 Supplies	19,200
Total Vocational Education	\$1,674,681
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,305
500 Other Purchased Services	1,500
Total Other Instructional Programs - Elementary / Secondary	\$15,805
1500 <u>Nonpublic School Programs</u>	
600 Supplies	6,658
Total Nonpublic School Programs	\$6,658
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	70,467
200 Personnel Services - Employee Benefits	77,302
300 Purchased Professional and Technical Services	300
500 Other Purchased Services	15,531
600 Supplies	11,400
Total Pre-Kindergarten	\$175,000
Total Instruction	\$15,673,571
2000 Support Services	
2100 <u>Support Services - Students</u>	

LEA : 128030603 Apollo-Ridge SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	445,492
200 Personnel Services - Employee Benefits	329,966
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	6,260
500 Other Purchased Services	3,615
600 Supplies	17,825
800 Other Objects	3,100
Total Support Services - Students	\$832,258
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	260,357
200 Personnel Services - Employee Benefits	167,501
300 Purchased Professional and Technical Services	88,402
400 Purchased Property Services	13,870
500 Other Purchased Services	7,950
600 Supplies	99,506
700 Property	84,400
800 Other Objects	10,900
Total Support Services - Instructional Staff	\$732,886
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	757,360
200 Personnel Services - Employee Benefits	620,198
300 Purchased Professional and Technical Services	131,250
400 Purchased Property Services	11,075
500 Other Purchased Services	25,450
600 Supplies	17,110
800 Other Objects	12,350
Total Support Services - Administration	\$1,574,793
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	176,200
200 Personnel Services - Employee Benefits	121,845
300 Purchased Professional and Technical Services	98,120
400 Purchased Property Services	575
500 Other Purchased Services	100
600 Supplies	3,925
800 Other Objects	950
Total Support Services - Pupil Health	\$401,715
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	180,199
200 Personnel Services - Employee Benefits	121,675
300 Purchased Professional and Technical Services	48,100
400 Purchased Property Services	6,070
500 Other Purchased Services	9,180
600 Supplies	10,214
800 Other Objects	4,000
Total Support Services - Business	\$379,438

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	678,558
200 Personnel Services - Employee Benefits	483,215
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	530,290
500 Other Purchased Services	143,651
600 Supplies	636,650
800 Other Objects	3,850
Total Operation and Maintenance of Plant Services	\$2,526,214
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	20,653
200 Personnel Services - Employee Benefits	10,247
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	1,454,289
600 Supplies	84,000
Total Student Transportation Services	\$1,604,189
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	205,505
200 Personnel Services - Employee Benefits	185,822
500 Other Purchased Services	600
600 Supplies	2,450
700 Property	4,800
800 Other Objects	200
Total Support Services - Central	\$399,377
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	27,540
200 Personnel Services - Employee Benefits	11,991
500 Other Purchased Services	34,596
Total Other Support Services	\$74,127
Total Support Services	\$8,524,997
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	255,263
200 Personnel Services - Employee Benefits	124,025
300 Purchased Professional and Technical Services	36,710
400 Purchased Property Services	26,500
500 Other Purchased Services	50,450
600 Supplies	62,700
800 Other Objects	5,500
Total Student Activities	\$561,148
3300 <u>Community Services</u>	
600 Supplies	500

<u>Description</u>	<u>Amount</u>
Total Community Services	\$500
Total Operation of Non-Instructional Services	\$561,648
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,834,084
Total Interfund Transfers - Out	\$1,834,084
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$2,034,084
TOTAL EXPENDITURES	\$26,794,300

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	8,927,332	6,397,326
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	\$8,937,332	\$6,407,326

Long-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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		

LEA : 128030603 Apollo-Ridge SD

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$8,937,332	\$6,407,326

LEA : 128030603 Apollo-Ridge SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	11,270,000	9,860,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	298,699	298,699
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,781,720	5,781,720
0599 Other Noncurrent Liabilities		
Total General Fund	\$17,350,419	\$15,940,419
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>06/30/2021 Estimate</u>	<u>06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$17,350,419	\$15,940,419	

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$17,350,419	\$15,940,419

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,732,368
0850 Unassigned Fund Balance	2,009,572
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,741,940
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,941,940