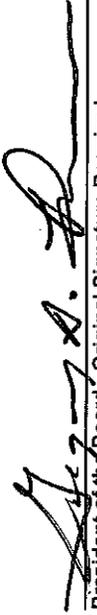


# FINAL GENERAL FUND BUDGET

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 Required

6/24/19  
Date

  
Secretary of the Board - Original Signature Required

6/24/19  
Date

  
Chief School Administrator - Original Signature Required

6/24/19  
Date

Jennie L Ivory  
Contact Person

(724)478-6000      Extn :6020  
Telephone      Extension

ivoryj@apolloridge.com  
Email Address

**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

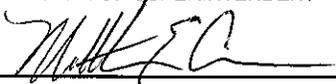
If yes, see information below, taken from the 2019-2020 General Fund Budget.

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
--	-----------------

DUE DATE: AUGUST 15, 2019

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

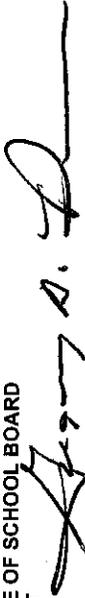
24 PS 6-687(a)(1)

(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>	The difference is due to 79 properties having and assessed value that are less than the Homestead allocation.
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>	The cost of PSER contribution and the cost of the health insurance is greater than the combined wages of a teacher and aides
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is necessary for unexpected expenditures.
8080	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.	Unassigned fund balance is maintained to fund expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is maintained in order to fund unforeseen expenditures.

<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>	
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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,914,996</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
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	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$24,097,561</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$34,012,557</u></b>

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

Amount

**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

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$663,860</b>
-------------------------------------	------------------

<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>24,097,561</b>
---	-------------------

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

\$879,098

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%

**II.**

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

(l / 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

\$879,098

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			
	<b>Armstrong</b>	<b>Indiana</b>		<b>Total</b>

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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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$879,098</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Armstrong	102,998,576	62.4000	6,427,111			89.10000%	
Indiana	82,918,350	14.4000	1,194,024			84.40000%	
<b>Totals:</b>	<b>185,916,926</b>		<b>7,621,135</b>	- 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>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	20,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	10,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>30,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	800,010
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	80,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>880,010</b>
<b>Total Act 511, Current Taxes</b>			<b>910,010</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>309,676,061 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>3,716,113</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			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 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.4%			
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%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$14,704,248</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$8,260,148</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	538,719
3300 Community Services	1,444
<b>Total Operation of Non-Instructional Services</b>	<b>\$540,163</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	1,760,141
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,960,141</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$25,464,700</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,894,326</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,109,778</b>
<b>1300 <u>Vocational Education</u></b>	
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
<b>Total Vocational Education</b>	<b>\$1,534,691</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,276
500 Other Purchased Services	1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$15,776</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	72,228
200 Personnel Services - Employee Benefits	77,449
<b>Total Pre-Kindergarten</b>	<b>\$149,677</b>
<b>Total Instruction</b>	<b>\$14,704,248</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$831,693</b>
<b>2200 Support Services - Instructional Staff</b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$702,096</b>
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$1,561,226</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$351,863</b>
<b>2500 Support Services - Business</b>	
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
<b>Total Support Services - Business</b>	<b>\$324,325</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
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

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	3,700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,504,083</b>
<b>2700 Student Transportation Services</b>	
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
<b>Total Student Transportation Services</b>	<b>\$1,500,655</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	230,700
200 Personnel Services - Employee Benefits	178,504
500 Other Purchased Services	600
600 Supplies	6,450
<b>Total Support Services - Central</b>	<b>\$416,254</b>
<b>2900 Other Support Services</b>	
100 Personnel Services - Salaries	23,361
200 Personnel Services - Employee Benefits	9,996
500 Other Purchased Services	34,596
<b>Total Other Support Services</b>	<b>\$67,953</b>
<b>Total Support Services</b>	<b>\$8,260,148</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
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
<b>Total Student Activities</b>	<b>\$538,719</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	800
200 Personnel Services - Employee Benefits	344
600 Supplies	300
<b>Total Community Services</b>	<b>\$1,444</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$540,163</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	1,760,141
<b>Total Interfund Transfers - Out</b>	<b>\$1,760,141</b>
<b>5900 Budgetary Reserve</b>	
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
<b>TOTAL EXPENDITURES</b>	<b>\$25,464,700</b>

**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		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,924,997</b>	<b>\$8,557,858</b>

**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

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$9,924,997** **\$8,557,858**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$11,740,000</b>	<b>\$10,345,000</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

- 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

## 2019-2020 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2019 Estimate****06/30/2020 Projection**

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**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**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

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$11,740,000</b>	<b>\$10,345,000</b>

**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$11,740,000</b>	<b>\$10,345,000</b>
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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
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,547,857</b>
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,747,857</b>