

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Apollo-Ridge SD	COUNTY : Armstrong
	AUN : 128030603

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 2018-2019 (compared to 2017-2018)? Yes No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$25204440
Ending Unassigned Fund Balance	\$1134443
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.5%

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 6/25/2018
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 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 <i>6/25/2018</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	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. (A x B x TR) - C: \$831,869.68 C x 2%: \$17,595.08	Approximately 84 properties have unused exclusion allowances therefore those funds are redistributed
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

ITEM	AMOUNTS
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	8,949,290
0850 Unassigned Fund Balance	2,842,156
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,791,446</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,749,568
7000 Revenue from State Sources	14,162,299
8000 Revenue from Federal Sources	584,860
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,496,727</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$35,288,173</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,044,273
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	85,000
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	165,285
	\$8,749,568
REVENUE FROM LOCAL SOURCES	
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,352,883
7160 Tuition for Orphans Subsidy	27,000
7271 Special Education funds for School-Aged Pupils	1,054,239
7311 Pupil Transportation Subsidy	870,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	261,430
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	879,754
7360 Safe Schools	50,000
7505 Ready to Learn Block Grant	279,085
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	50,000
7810 State Share of Social Security and Medicare Taxes	430,478
7820 State Share of Retirement Contributions	1,878,430
	\$14,162,299
REVENUE FROM STATE SOURCES	
REVENUE FROM FEDERAL SOURCES	
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
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

Amount

REVENUE FROM FEDERAL SOURCES

8920 Medical Assistance Reimbursement for Administrative Claiming
(Quarterly) Program

20,000

REVENUE FROM FEDERAL SOURCES

\$584,860

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

23,496,727

Act 1 Index (current):	3.6%			
Calculation Method:				
Number of Decimals For Tax Rate Calculation:	1			
Approx. Tax Revenue from RE Taxes:	\$6,051,900			
Amount of Tax Relief for Homestead Exclusions	\$879,754			
Total Approx. Tax Revenue:	\$6,931,654			
Approx. Tax Levy for Tax Rate Calculation:	\$7,694,924			
	Armstrong	Indiana	Total	
2017-18 Data				
a. Assessed Value	\$103,237,487	\$84,698,300	\$187,935,787	
b. Real Estate Mills	62.4000	15.4000		
I. 2018-19 Data				
c. 2016 STEB Market Value	\$259,285,161	\$50,380,044	\$309,665,205	
d. Assessed Value	\$103,235,686	\$84,083,000	\$187,318,686	
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	
2017-18 Calculations				
f. 2017-18 Tax Levy	\$6,442,019	\$1,304,354	\$7,746,373	
(a * b)				
2018-19 Calculations				
g. Percent of Total Market Value	83.73080%	16.26920%	100.00000%	
h. Rebalanced 2017-18 Tax Levy	\$6,486,100	\$1,260,273	\$7,746,373	
(f Total * g)				
i. Base Mills Subject to Index	62.8269	15.4000		
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	89.50000%	85.20000%	88.80042%	
k. Tax Levy Needed	\$6,443,021	\$1,251,903	\$7,694,924	
(Approx. Tax Levy * g)				
I. 2018-19 Real Estate Tax Rate	62.4000	14.8000		
(k / d * 1000)				
iii. m. Tax Levy Generated by Mills	\$6,441,907	\$1,244,428	\$7,686,335	
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$6,806,581	
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills			\$6,044,273	
(n * Est. Pct. Collection)				

Act 1 Index (current): 3.6%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 1
 Approx. Tax Revenue from RE Taxes: \$6,051,900
 Amount of Tax Relief for Homestead Exclusions \$879,754
 Total Approx. Tax Revenue: \$6,931,654
 Approx. Tax Levy for Tax Rate Calculation: \$7,694,924

Revenue	Section 672.1 Method Choice: (a)(1)
1	
\$6,051,900	
\$879,754	
\$6,931,654	
\$7,694,924	
Armstrong	
Indiana	
Total	

Index Maximums
 p. Maximum Mills Based On Index 65.0886 15.9544
 (i * (1 + Index))
 q. Mills In Excess of Index 0.0000 0.0000
 (if (l > p), (l - p))
 r. Maximum Tax Levy Based On Index \$6,719,466 \$1,341,494
 (p / 1000 * d)
 IV. s. Millage Rate within Index? Yes Yes
 (If l > p Then No)
 t. Tax Levy In Excess of Index \$0 \$0
 (if (m > r), (m - r))
 u. Tax Revenue In Excess of Index \$0 \$0
 (t * Est. Pct. Collection)

Information Related to Property Tax Relief
 Assessed Value Exclusion per Homestead \$336.69
 V. Number of Homestead/Farmstead Properties 502
 Median Assessed Value of Homestead Properties 2158 \$89,000

Act 1 Index (current): 3.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 1

Approx. Tax Revenue from RE Taxes: \$6,051,900

Amount of Tax Relief for Homestead Exclusions: \$879,754

Total Approx. Tax Revenue: \$6,931,654

Approx. Tax Levy for Tax Rate Calculation: \$7,694,924

Armstrong

Indiana

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

	\$879,754	Lowering RE Tax Rate	\$879,754
	\$0		\$0
	\$0		\$879,754

Section 672.1 Method Choice: (a)(1)

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		
Armstrong	103,235,686	62.4000	6,441,907	89.500000%	
Indiana	84,083,000	14.8000	1,244,428	85.200000%	
Totals:	187,318,686		7,686,335	88.80042%	= 6,044,273
		879,754 =	6,806,581 X		
6120	Current Per Capita Taxes, Section 679	Rate			Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments	\$5.00			20,000
6141	Current Act 511 Per Capita Taxes	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$0.00	20,000	20,000
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$10.00	\$0.00	10,000	10,000
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	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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		309,665,205 X	12	3,715,982
		Act 511 Tax Limit -->	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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Armstrong Indiana	62.9269 15.4000	62.4000 14.8000	-0.66% -3.88%	Yes Yes	3.6% 3.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.6%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,544,118
1200 Special Programs - Elementary / Secondary	3,200,443
1300 Vocational Education	1,601,377
1400 Other Instructional Programs - Elementary / Secondary	15,690
Total Instruction	\$14,361,628
2000 Support Services	
2100 Support Services - Students	801,908
2200 Support Services - Instructional Staff	656,398
2300 Support Services - Administration	1,503,123
2400 Support Services - Pupil Health	376,072
2500 Support Services - Business	313,719
2600 Operation and Maintenance of Plant Services	2,327,847
2700 Student Transportation Services	1,611,843
2800 Support Services - Central	358,442
2900 Other Support Services	67,776
Total Support Services	\$8,017,128
3000 Operation of Non-Instructional Services	
3200 Student Activities	521,999
3300 Community Services	1,444
Total Operation of Non-Instructional Services	\$523,443
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	340,000
Total Facilities Acquisition, Construction and Improvement Services	\$340,000
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,762,241
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$1,962,241
Total Estimated Expenditures and Other Financing Uses	\$25,204,440

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,934,000
200 Personnel Services - Employee Benefits	3,656,111
300 Purchased Professional and Technical Services	183,426
400 Purchased Property Services	39,800
500 Other Purchased Services	507,900
600 Supplies	219,681
800 Other Objects	3,200
Total Regular Programs - Elementary / Secondary	\$9,544,118
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,295,282
200 Personnel Services - Employee Benefits	1,143,131
300 Purchased Professional and Technical Services	157,800
500 Other Purchased Services	583,290
600 Supplies	13,290
800 Other Objects	7,650
Total Special Programs - Elementary / Secondary	\$3,200,443
1300 Vocational Education	
100 Personnel Services - Salaries	372,200
200 Personnel Services - Employee Benefits	252,607
400 Purchased Property Services	5,870
500 Other Purchased Services	950,000
600 Supplies	20,700
Total Vocational Education	\$1,601,377
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,190
500 Other Purchased Services	1,500
Total Other Instructional Programs - Elementary / Secondary	\$15,690
Total Instruction	\$14,361,628
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	416,150
200 Personnel Services - Employee Benefits	305,658
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	6,260
500 Other Purchased Services	3,615
600 Supplies	17,125
800 Other Objects	3,100
Total Support Services - Students	\$801,908
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	239,623
200 Personnel Services - Employee Benefits	150,870

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	74,850
400 Purchased Property Services	13,570
500 Other Purchased Services	5,950
600 Supplies	81,872
700 Property	77,463
800 Other Objects	12,200
Total Support Services - Instructional Staff	\$656,398
2300 Support Services - Administration	
100 Personnel Services - Salaries	743,220
200 Personnel Services - Employee Benefits	560,178
300 Purchased Professional and Technical Services	133,250
400 Purchased Property Services	11,075
500 Other Purchased Services	26,050
600 Supplies	17,600
800 Other Objects	11,750
Total Support Services - Administration	\$1,503,123
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	164,321
200 Personnel Services - Employee Benefits	110,501
300 Purchased Professional and Technical Services	89,070
400 Purchased Property Services	575
500 Other Purchased Services	100
600 Supplies	10,555
800 Other Objects	950
Total Support Services - Pupil Health	\$376,072
2500 Support Services - Business	
100 Personnel Services - Salaries	141,164
200 Personnel Services - Employee Benefits	99,268
300 Purchased Professional and Technical Services	48,350
400 Purchased Property Services	6,276
500 Other Purchased Services	9,180
600 Supplies	5,481
800 Other Objects	4,000
Total Support Services - Business	\$313,719
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	669,096
200 Personnel Services - Employee Benefits	473,014
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	482,400
500 Other Purchased Services	114,887
600 Supplies	541,750
800 Other Objects	3,700
Total Operation and Maintenance of Plant Services	\$2,327,847
2700 Student Transportation Services	
100 Personnel Services - Salaries	18,334

2018-2019 Final General Fund Budget

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Description	Amount
200 Personnel Services - Employee Benefits	8,968
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	1,522,941
600 Supplies	53,600
Total Student Transportation Services	\$1,611,843
2800 Support Services - Central	
100 Personnel Services - Salaries	186,230
200 Personnel Services - Employee Benefits	165,162
500 Other Purchased Services	600
600 Supplies	6,450
Total Support Services - Central	\$358,442
2900 Other Support Services	
100 Personnel Services - Salaries	22,290
200 Personnel Services - Employee Benefits	9,333
500 Other Purchased Services	36,153
Total Other Support Services	\$67,776
Total Support Services	\$8,017,128
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	233,263
200 Personnel Services - Employee Benefits	105,966
300 Purchased Professional and Technical Services	40,120
400 Purchased Property Services	26,500
500 Other Purchased Services	53,750
600 Supplies	56,900
800 Other Objects	5,500
Total Student Activities	\$521,999
3300 Community Services	
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	\$523,443
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	200,000
700 Property	140,000
Total Facilities Acquisition, Construction and Improvement Services	\$340,000
Total Facilities Acquisition, Construction and Improvement Services	\$340,000
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,762,241

Description	Amount
Total Interfund Transfers - Out	\$1,762,241
5900 <u>Budgetary Reserve</u>	200,000
800 Other Objects	\$200,000
Total Budgetary Reserve	\$1,962,241
Total Other Expenditures and Financing Uses	\$25,204,440
TOTAL EXPENDITURES	

2018-2019 Final General Fund Budget

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Cash and Short-Term Investments

06/30/2018 Estimate 06/30/2019 Projection
 11,791,446 10,083,733

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	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

\$11,801,446 \$10,093,733

Long-Term Investments

06/30/2018 Estimate 06/30/2019 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		

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$11,801,446	\$10,093,733
TOTAL CASH AND INVESTMENTS		

Long-Term Indebtedness

<u>General Fund</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		11,740,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	13,090,000	
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$13,090,000	\$11,740,000

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

2018-2019 Final General Fund Budget

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06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

- 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

2018-2019 Final General Fund Budget
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06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

- 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

2018-2019 Final General Fund Budget
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06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

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

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<u>Long-Term Indebtedness</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	\$13,090,000	\$11,740,000
Total Long-Term Indebtedness		

2018-2019 Final General Fund Budget
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Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,949,290
0840 Assigned Fund Balance	1,134,443
0850 Unassigned Fund Balance	\$10,083,733

Total Ending Fund Balance - Committed, Assigned, and Unassigned

200,000

5900 Budgetary Reserve

\$10,283,733

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve