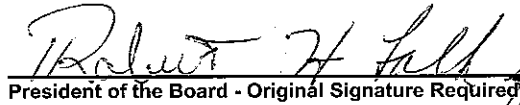


FINAL GENERAL FUND BUDGET


Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required06/22/2022

Date

Secretary of the Board - Original Signature Required06/22/2022

Date

Chief School Administrator - Original Signature Required06/22/2022

DateJAMISON MAGARO

Contact Person(717)567-2503 Extn :

Telephone Extensionjamagaro@newportsd.org

Email Address

CERTIFICATION OF ESTIMATED FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Newport SD	COUNTY : Perry	AUN : 115504003
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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 2022-2023 (compared to 2021-2022)?

Yes

☒

No

☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$23271870
Ending Unassigned Fund Balance	\$1500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.44%

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 06-22-2022
---	------------------------

DUE DATE: AUGUST 15, 2022

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Newport SD	County : Perry	AUN Number : 115504003
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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 5-10-2022
---	-------------------

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: \$13,736.04 C x 2%: \$10,652.72</p>	<p>The recalculation is higher because it does not take into effect the fact that some of the approved homestead and farmstead properties have unused exclusions. These unused exclusions are redistributed to the remaining properties.</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 kept for cash flow needs due to potential unforeseen circumstances.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Commitments are reserved for expenditures related to Retirement/Healthcare, Curriculum and Textbooks, Capital Projects, and Technology.</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	4,761,952	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,261,952</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,459,849	
7000 Revenue from State Sources	11,677,671	
8000 Revenue from Federal Sources	1,817,413	
9000 Other Financing Sources	316,937	
Total Estimated Revenues And Other Financing Sources		<u>\$23,271,870</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$29,533,822</u>

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,475,602
6112 Interim Real Estate Taxes	20,508
6113 Public Utility Realty Taxes	8,156
6114 Payments in Lieu of Current Taxes - State / Local	3,578
6120 Current Per Capita Taxes, Section 679	23,338
6140 Current Act 511 Taxes - Flat Rate Assessments	23,338
6150 Current Act 511 Taxes - Proportional Assessments	1,928,292
6400 Delinquencies on Taxes Levied / Assessed by the LEA	371,380
6500 Earnings on Investments	34,483
6700 Revenues from LEA Activities	35,565
6800 Revenues from Intermediary Sources / Pass-Through Funds	243,796
6910 Rentals	2,260
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	26,583
6990 Refunds and Other Miscellaneous Revenue	257,970
REVENUE FROM LOCAL SOURCES	\$9,459,849
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,370,343
7112 Basic Education Funding-Social Security	403,136
7160 Tuition for Orphans Subsidy	24,808
7220 Vocational Education	63,620
7271 Special Education funds for School-Aged Pupils	1,037,255
7311 Pupil Transportation Subsidy	548,754
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,310
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	614,598
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,777
7340 State Property Tax Reduction Allocation	532,636
7505 Ready to Learn Block Grant	199,785
7820 State Share of Retirement Contributions	1,861,649
REVENUE FROM STATE SOURCES	\$11,677,671
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	305,313
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	39,304
8517 NCLB, Title IV - 21St Century Schools	23,991

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	589,013
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	753,596
8751 ARP ESSER Learning Loss	66,182
8752 ARP ESSER Summer Programs	13,237
8753 ARP ESSER Afterschool Programs	9,938
8754 ARP ESSER Homeless Children and Youth Funds	3,609
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	13,230
REVENUE FROM FEDERAL SOURCES	\$1,817,413
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	316,937
OTHER FINANCING SOURCES	\$316,937
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,271,870

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,475,602	
Amount of Tax Relief for Homestead Exclusions	<u>\$532,636</u>	
Total Approx. Tax Revenue:	\$7,008,238	
Approx. Tax Levy for Tax Rate Calculation:	\$7,332,554	
	Perry	Total

2021-22 Data		
a. Assessed Value	\$450,788,500	\$450,788,500
b. Real Estate Mills	15.7216	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$433,021,897	\$433,021,897
d. Assessed Value	\$455,025,500	\$455,025,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$7,087,116	\$7,087,116
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$7,087,116	\$7,087,116
(f Total * g)		
i. Base Mills Subject to Index	15.7216	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.23059%	95.23059%
k. Tax Levy Needed	\$7,332,554	\$7,332,554
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	16.1146	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,332,554	\$7,332,554
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,799,918
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,475,602
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,475,602	
Amount of Tax Relief for Homestead Exclusions	<u>\$532,636</u>	
Total Approx. Tax Revenue:	\$7,008,238	
Approx. Tax Levy for Tax Rate Calculation:	\$7,332,554	
	Perry	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.4762	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,497,091	\$7,497,091
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$16,435.00	
Number of Homestead/Farmstead Properties	2063	2063
Median Assessed Value of Homestead Properties		\$134,850

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,475,602
Amount of Tax Relief for Homestead Exclusions	<u>\$532,636</u>
Total Approx. Tax Revenue:	\$7,008,238
Approx. Tax Levy for Tax Rate Calculation:	\$7,332,554
	Perry
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$532,636	Lowering RE Tax Rate	\$0	\$532,636
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$532,636

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>		
Perry	455,025,500	16.1146	7,332,554				95.23059%		
Totals:				455,025,500	7,332,554	-	532,636	=	6,799,918 X 95.23059% = 6,475,602
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	23,338				
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	23,338	23,338		
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
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						23,338	23,338		
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			1.100%	0.000%	1,810,638	1,810,638		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	117,654	117,654		
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						1,928,292	1,928,292		
Total Act 511, Current Taxes							1,951,630		
Act 511 Tax Limit -->					433,021,897 X	12	5,196,263		
					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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Perry	15.7216	16.1146	2.50%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

LEA : 115504003 Newport SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,230,098
1200 Special Programs - Elementary / Secondary	4,001,324
1300 Vocational Education	788,795
1400 Other Instructional Programs - Elementary / Secondary	223,432
1700 Higher Education Programs for Secondary Students	68,193
Total Instruction	\$14,311,842
2000 Support Services	
2100 Support Services - Students	534,428
2200 Support Services - Instructional Staff	935,330
2300 Support Services - Administration	1,302,987
2400 Support Services - Pupil Health	192,313
2500 Support Services - Business	417,911
2600 Operation and Maintenance of Plant Services	1,337,891
2700 Student Transportation Services	885,144
2800 Support Services - Central	631,661
2900 Other Support Services	7,887
Total Support Services	\$6,245,552
3000 Operation of Non-Instructional Services	
3200 Student Activities	470,249
3300 Community Services	2,942
Total Operation of Non-Instructional Services	\$473,191
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,063,508
5200 Interfund Transfers - Out	177,777
Total Other Expenditures and Financing Uses	\$2,241,285
Total Estimated Expenditures and Other Financing Uses	\$23,271,870

LEA : 115504003 Newport SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,430,199
200 Personnel Services - Employee Benefits	3,277,721
300 Purchased Professional and Technical Services	308,369
500 Other Purchased Services	842,204
600 Supplies	304,277
700 Property	67,328
Total Regular Programs - Elementary / Secondary	\$9,230,098
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,489,557
200 Personnel Services - Employee Benefits	1,294,866
300 Purchased Professional and Technical Services	208,717
500 Other Purchased Services	986,068
600 Supplies	22,116
Total Special Programs - Elementary / Secondary	\$4,001,324
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	257,592
200 Personnel Services - Employee Benefits	182,977
300 Purchased Professional and Technical Services	36,152
500 Other Purchased Services	299,574
600 Supplies	12,500
Total Vocational Education	\$788,795
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,278
200 Personnel Services - Employee Benefits	10,259
300 Purchased Professional and Technical Services	31,351
500 Other Purchased Services	160,544
Total Other Instructional Programs - Elementary / Secondary	\$223,432
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	68,193
Total Higher Education Programs for Secondary Students	\$68,193
Total Instruction	\$14,311,842
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	270,303
200 Personnel Services - Employee Benefits	221,120
300 Purchased Professional and Technical Services	41,255
600 Supplies	1,750
Total Support Services - Students	\$534,428
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	402,382
200 Personnel Services - Employee Benefits	361,265

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	33,295
500 Other Purchased Services	2,784
600 Supplies	135,604
Total Support Services - Instructional Staff	\$935,330
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	650,209
200 Personnel Services - Employee Benefits	452,051
300 Purchased Professional and Technical Services	125,928
400 Purchased Property Services	16,234
500 Other Purchased Services	42,758
600 Supplies	10,002
800 Other Objects	5,805
Total Support Services - Administration	\$1,302,987
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	93,144
200 Personnel Services - Employee Benefits	91,856
300 Purchased Professional and Technical Services	976
400 Purchased Property Services	87
600 Supplies	6,250
Total Support Services - Pupil Health	\$192,313
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	231,444
200 Personnel Services - Employee Benefits	172,197
300 Purchased Professional and Technical Services	2,964
400 Purchased Property Services	2,006
500 Other Purchased Services	5,850
600 Supplies	3,000
800 Other Objects	450
Total Support Services - Business	\$417,911
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	297,962
200 Personnel Services - Employee Benefits	262,771
300 Purchased Professional and Technical Services	14,836
400 Purchased Property Services	385,936
500 Other Purchased Services	55,607
600 Supplies	310,744
700 Property	10,000
800 Other Objects	35
Total Operation and Maintenance of Plant Services	\$1,337,891
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	3,438
500 Other Purchased Services	877,406
600 Supplies	4,300
Total Student Transportation Services	\$885,144

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	95,041
200 Personnel Services - Employee Benefits	89,820
300 Purchased Professional and Technical Services	128,542
400 Purchased Property Services	21,000
500 Other Purchased Services	80,544
600 Supplies	216,214
800 Other Objects	500
Total Support Services - Central	\$631,661
2900 <u>Other Support Services</u>	
500 Other Purchased Services	7,887
Total Other Support Services	\$7,887
Total Support Services	\$6,245,552
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	191,694
200 Personnel Services - Employee Benefits	99,612
300 Purchased Professional and Technical Services	30,175
400 Purchased Property Services	23,509
500 Other Purchased Services	58,753
600 Supplies	48,892
700 Property	4,000
800 Other Objects	13,614
Total Student Activities	\$470,249
3300 <u>Community Services</u>	
600 Supplies	2,942
Total Community Services	\$2,942
Total Operation of Non-Instructional Services	\$473,191
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	643,508
900 Other Uses of Funds	1,420,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,063,508
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	177,777
Total Interfund Transfers - Out	\$177,777
Total Other Expenditures and Financing Uses	\$2,241,285
TOTAL EXPENDITURES	\$23,271,870

LEA : 115504003 Newport SD

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	7,294,714	7,294,714
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	2,224,928	2,402,705
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	214,785	214,785
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	45,368	45,368
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	149,401	149,401
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,929,196	\$10,106,973

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,929,196	\$10,106,973

LEA : 115504003 Newport SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	26,987,516	26,987,516
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	446,767	446,767
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,361,586	2,361,586
0599 Other Noncurrent Liabilities		
Total General Fund	\$29,795,869	\$29,795,869
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$29,795,869	\$29,795,869

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	3,684,641	3,684,641
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	\$3,684,641	\$3,684,641
TOTAL INDEBTEDNESS	\$33,480,510	\$33,480,510

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,761,952
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,261,952
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,261,952