south dakota
DEPARTMENT OF EDUCATION
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State Aid Study Task Force
Interim Report

January 2006

OVERVIEW OF STATE AID STUDY TASK FORCE

The State Aid Study Task Force was formed after the passage of SB 157 (Attachment A) by the 2005 Legislature. SB 157 directs the Department of Education to study the following topics:

1. The allocation of funds to sparse school districts.
2. The redistribution of funds currently allocated as the small school factor.
3. The role of distance or remote education in the delivery of education services.
4. The appropriate minimum size of a secondary school.
5. The method by which financial resources are allocated for declining and increasing enrollment districts.
6. The possible inclusion of other revenues into the state aid formula.
7. Transportation services and costs.

TASK FORCE OBJECTIVES

The Department of Education identified the following objectives to guide the State Aid Study Task Force.

1. Study the current state aid formula and make recommended changes by December of 2006.
2. Determine appropriate use of existing state dollars available to public K–12 school districts.
3. Enhance the equity of the existing state aid formula.
4. Provide an interim report to the Governor and Legislature by December 2005.

COMPOSITION OF THE TASK FORCE

The Task Force consists of representatives of the Legislature, school administrators, business officials, business leaders, parents, state Board of Education members, local school board members, and state government officials. A list of Task Force members is shown on Attachment B.

TASK FORCE MEETING DATES

The Task Force met two times in the fall of 2005. The first meeting was held on September 9-10. The second meeting was held on November 9-10. Task Force meetings will resume at the conclusion of the 2006 legislative session.

FORMAT OF INTERIM REPORT

The Interim Report is divided into two parts. The first part of the report is focused on issues that should receive attention from the Legislature during the 2006 session. The second part of the report focuses on issues that will receive further discussion from the Task Force and will necessitate action during the 2007 legislative session.

PART I – RECOMMEND IMMEDIATE ATTENTION/ACTION

TAXATION PRACTICES

The current State Aid to Education Formula is, stated in an over-simplified way, "Need minus Local Effort = State Aid Payment."

The local effort is based on the local valuation equalized to 85% of market value multiplied by the maximum general fund school levies. County Directors of Equalization are to assess all property at market value. (SDCL 10-6-33) The Department of Revenue and Regulation establishes the current level of assessment and instructs the county how to equalize to 85% for tax purposes. These values in turn are also used in determining local effort for the State Aid to Education Formula [13-13-10.1(6)].

To determine market value, and in turn, the current level of assessment, the most accurate information to use are arms-length transactions (SDCL 10-11-56) of comparable properties. The South Dakota Legislature has limited the arms-length-transactions that can be used in establishing market value and the current level of assessment.

The NA-Z Rule (10-6-33.24) states that any sale of agricultural land which sells for more than 150% of its agricultural income value cannot be used to value agricultural land.

The 70 Acre Rule (10-6-33.20) states that any sale of agricultural land in increments of 70 acres or less cannot be used to value agricultural land.

The 150% of Assessed Value Rule (10-6-74) states that any real property which sells for more than one hundred fifty percent of its assessed value, may not be used for the purpose of valuing other real property.

The *NA-Z* and *70 Acre* rules affect only agricultural land. The *150% of Assessed Value Rule* affects both agricultural and non-agricultural properties.

The impact of these three statutes is that there are only a portion of the actual arms-length-transactions the Directors of Equalization and the Department of Revenue and Regulation are allowed to use in valuing properties and equalizing properties statewide. Therefore, the sales that are used are not reflecting an accurate picture of actual market value.

This, in turn, gives an inaccurate reflection of what is actual "local effort" for school districts in the State Aid to Education Formula. A school district may appear "property poor" simply because the Director of Equalization does not have all arms-length-transactions available to accurately value properties at true market value, and the Department of Revenue and Regulation does not have all arms-length-transactions available to gauge the true level of assessment.

For example, a school district may show a taxable valuation of $50 million, and that is the amount on which local effort will be calculated for State Aid purposes. If the above

three statutes were not in place, the school in reality would have a taxable valuation of $65 million.

This results in sending more State Aid dollars than they should get to the "artificially poor" school district, AND does not allow the Legislature to lower even more the school general fund levies for all property tax payers statewide.

In addition, because the Department of Revenue and Regulation has to set the 85% level on a county basis – one county may be closer to a true market value than the neighboring county. This would make property within the same school district, but in a different county, pay a disproportionate amount of the school taxes in comparison to the property of the same "true market value" in the neighboring county.

RECOMMENDATIONS FOR 2006 LEGISLATURE

The *NA-Z* and *70 Acre* rules do serve a purpose in removing sales of agricultural land for non-agricultural purposes from the comparable property sales to use in establishing market value of agricultural land.

The *150% of Assessed Value* rule simply removes comparable property sales in which the assessed value is low, for whatever reason. The assessed value could be low due to remodeling that was done that the assessor did not know about. It could be a part of a city that is a new development and the properties are now just selling.

For equitable distribution of the State Aid to Education dollar, local effort must be a ***true*** measure of local effort.

RECOMMENDATION: Repeal 150% of assessed value statute (10-6-74)

FUND BALANCES

The issue of fund balances has surfaced during the legislative session in each of the past two years. There was a time in our state when general fund balances were high, and legislators felt that a fund balance cap was necessary. Since that time, fund balances have been reduced, and the need for a fund balance cap is not as necessary. Furthermore, there appears to be a growing number of educators and legislators that are questioning the need for the hard cap, which reflects the district's fund balance in the year 2000. The objection to the use of a hard cap is the lack of relevance between the fund balance of 2000 and the district's current fund balance.

RECOMMENDATION: Eliminate the current fund balance statute

PART II – ISSUES FOR DISCUSSION IN 2007 SESSION

SPARSITY

The Task Force is in agreement that sparse school districts – districts that are "small by necessity" – should receive compensation above the current state aid minimum. Clearly, the funding for this program will need to come from some source, and the discussion has focused on the modification of the small school factor to accommodate districts that may earn the "sparse" status.

Currently the Department of Education calculates sparsity by using a student/square mile ratio combined with a distance from the next closest school. The current state calculations by district are outlined in Attachment C.

The department intends to have a sparsity recommendation prepared at the conclusion of the State Aid Study Task Force for action by the 2007 legislature.

SMALL SCHOOL FACTOR

The Task Force recognizes that small districts cannot be as efficient as larger districts. The question remains: "Does South Dakota need 168 school districts?" Another question is: "Does the state of South Dakota have an obligation to provide additional funding to districts that are small by choice?"

The current small school factor provides additional reimbursement for districts that are between 0 and 600 students. Currently, no consideration is given to districts that are remote in comparison to districts that may be located near another school district. There appears to be more interest in helping districts that are small by necessity and providing less financial assistance to districts that may be small by choice (located near other school districts). The majority of the districts that are small by choice are located on the east side of the state. A summary of the small school factor is listed on Attachment D.

The Task Force reviewed several consolidation scenarios that illustrated the cost savings that exist when two or more districts choose to combine their grade levels in one setting. With the requirements for a K–12 education continuing to rise, it appears that the need to consolidate services will continue to be a front burner topic. Consolidation of districts could produce a number of positive results including: more educational opportunities for students, higher salaries for teachers and fewer course preparations for teachers.

IMPACT AID

The discussion of federal Impact Aid is a controversial one. Currently, approximately 40 districts receive revenue from federal Impact Aid. Many of those districts receive a very small amount. A list of Impact Aid schools is on Attachment E.

The original purpose of Impact Aid was to provide assistance to districts that are in areas with a high amount of federal land that is not taxable. The current general fund formula in South Dakota does not penalize a district that is in a low value area, and therefore some have questioned the need for Impact Aid in the general fund. Since the capital

outlay fund is not equalized, there is a stronger case for the need for Impact Aid for districts with a high amount of federal land.

The Department of Education has commissioned a study to examine the possibility of equalizing the federal Impact Aid in our state. The study will determine what steps need to be taken to create a formula that would allow South Dakota to equalize the Impact Aid fund. There are currently five states that have equalized Impact Aid across the state.

INCREASING ENROLLMENT

South Dakota's current funding formula pays districts the year after their Average Daily Membership (ADM) is calculated. Under this formula, a district that experiences a rapid growth in student population does not get compensated for that growth until the following year.

In most districts, growth is usually moderate and always welcomed. However, there are a small number of districts in South Dakota that have experienced significant growth. Tea and Harrisburg are two examples. The Task Force members felt that the state should consider some mechanism in the funding formula to respond to this rapid growth. One suggestion was to establish a fund by which rapidly growing districts would be eligible to receive one-time funds that would bridge the gap between providing services to its new students and when the district actually receives the compensation for the students.

In order to be eligible for this funding, a district would have to experience "significant" growth. The amount of growth that would be considered "significant" would need to be determined as this special fund is established.

The Department of Education will continue to explore a program that could provide short-term assistance to rapidly growing districts.

DECREASING ENROLLMENT

Due to the reduction in the overall K-12 student population, it comes as no surprise that many districts in the state are experiencing declining enrollment. The current funding formula provides some protection for declining districts when ADM compensation comes a year later. The Task Force expressed a mixed reaction when the topic of declining enrollment compensation surfaced. Some felt that providing a financial cushion for declining districts would only prolong the inevitable. Others felt that a two- or three-year averaging of ADM would help districts manage their revenues as enrollments declined.

The concept of averaging enrollment or allowing districts to count their highest ADM year over the past two to three years has been explored in the past. There has been reluctance on the part of the legislature to fund "phantom students" across the state.

At the present time, the Department does not plan to promote any new funding programs that would provide additional assistance to declining school districts.

CONSOLIDATION INCENTIVES

The current funding formula does provide a consolidation incentive for districts that choose to combine services. The incentives include an extension of the small school factor and a three-year declining revenue source ($300/student – Year 1, $200 – Year 2, $100 – Year 3) to assist in the transition. However, the majority of Task Force members believe that the consolidation incentives are not really incentives and currently are not accomplishing the intended purpose – to encourage districts to consolidate.

It appears that the decision to consolidate is based more on maintaining the current district than on the financial benefits of a new district. Therefore, the Department of Education will give the consolidation incentive program a serious review to determine if it is necessary at all or if significant modifications are necessary to create a true incentive program for districts.

CAPITAL OUTLAY

The current Capital Outlay fund is based on the local wealth of the school district. The philosophy of the equalized general fund formula has not carried over to the Capital Outlay or Pension funds. This presents a challenge to many low land-value districts and a challenge to the state when the subject of an "equal" educational opportunity is discussed. Any discussion of equalizing the Capital Outlay fund would be met with severe resistance from the districts that would lose resources in the transition. Furthermore, many districts have ongoing capital obligations that would make a change in the formula very problematic. However, it is incumbent on the state to find a solution to assist districts that simply cannot generate the resources to meet their annual capital needs.

Suggestions for dealing with this issue include establishing a fund that can be used by districts when capital needs arise. This fund could only be accessed by districts that fall "significantly" below the state average of land value. Another option would be an annual state subsidy to districts that qualify for assistance based on local land values.

The taxation concerns expressed earlier in this report also will have an impact on this issue. The Department of Education is committed to addressing this issue and preparing a recommendation for the 2007 Legislature.

PENSION FUND

Districts currently can initiate a local board option to tax its constituents up to .30/$1000 for a pension levy. The same inequities that apply to the Capital Outlay fund also apply to the Pension fund. Any initiatives to address the inequity in Capital Outlay should be applied to the Pension fund as well.

LOCAL DISTRICT OPT–OUTS

A list of school districts that have currently opted out of the funding formula is provided on Attachment F. A preponderance of the districts are small districts (0 – 600 ADM) that need additional revenues to maintain their instructional programs.

The concept of opting out of the funding formula is not new to South Dakota. Many states have local tax options that are exercised by the local board and community. It would be the recommendation of the Department of Education that some sort of opt-out remain as a part of the formula, but some revisions may be in order after the funding formula has been thoroughly reviewed by the Task Force.

Attachments

ATTACHMENT A

AN ACT ENTITLED, An Act to direct the Department of Education to undertake a study of schoolfunding.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. The Department of Education is hereby directed to undertake a study of the allocation of state funds to the various public school districts.

Section 2. The study shall include, but is not limited to consideration of the following factors:

(1) The allocation of funds to sparse school districts;

(2) The redistribution of funds currently allocated through what is commonly called the small school factor;

(3) The role of distance or remote education in the delivery of education services;

(4) The appropriate minimum size of a secondary school;

(5) The method by which to distribute money to account for the decline or increase in the number of elementary and secondary students in the state's public schools;

(6) The possible inclusion of other revenues into the state aid formula; and

(7) Transportation services and costs.

Section 3. The study may include participation by members of the public as may be directed by the Governor. The study shall include at least seven current members of the Legislature representing a cross-section of school districts. The members shall be appointed by the Executive Board of the Legislative Research Council and shall include at least one member from each party from both the Senate and the House of Representatives.

Section 4. The Department of Education shall provide an interim report to the Legislature no later than December 1, 2005. The interim report shall include preliminary findings regarding sparse schools, and a final report shall follow no later than December 1, 2006.

ATTACHMENT B
STATE AID STUDY TASK FORCE MEMBERS

LEGISLATORS
Sen. Julie Bartling, Burke
Sen. Eric Bogue, Faith
Rep. Tom Deadrick, Platte
Rep. Paul Dennert, Columbia
Rep. Clayton Halverson, Veblen
Rep. Phyllis Heineman, Sioux Falls
Sen. Dave Knudson, Sioux Falls
Rep. Ed McLaughlin, Rapid City
Sen. Ed Olson, Mitchell

SUPERINTENDENTS
Julie Ertz, New Underwood
Perry Hansen, McLaughlin
Tom Oster, Avon
John Pedersen, Pierre

BUSINESS MANAGERS
Merna Bye, Corsica
Rick Hohn, Watertown
Anita Stugelmeyer, Lemmon

SCHOOL BOARD MEMBERS
LeRoy Helwig, Sisseton
Hank Kosters, Associated School Boards of South Dakota

STATE BOARD OF EDUCATION MEMBERS
Jan Nicolay, Chester
Roger Porch, Philip

BUSINESS LEADERS
Christine Hamilton, Kimball
Mike Huether, Sioux Falls
Al Kurtenbach, Brookings
Brad Wheeler, Lemmon

STATE GOVERNMENT
Dale Bertsch, Governor's Office
Tamara Darnall, Bureau of Finance and Management
Jason Dilges, Bureau of Finance and Management
Darla Mayer, Office of Finance and Management, Department of Education
Rick Melmer, Secretary, Department of Education
Colleen Skinner, Department of Revenue and Regulation
Susan Woodmansey, Office of Finance and Management, Department of Education
Mark Zickrick, Legislative Research Council

ATTACHMENT C

ADM per Square Mile

District Name	District Number	ADM per Sq. Mile 2004	Nearest High School	# of Miles
Aberdeen 06-1	06001	8.82	WARNER HI SCH	8
Agar-Blunt-Onida 58-3	58003	0.25	HARROLD HI SCH	20
Alcester-Hudson 61-1	61001	1.92	BERESFORD HI SCH	8
Andes Central 11-1	11001	1.84	GEDDES HI SCH	10
Arlington 38-1	38001	1.43	SIOUX VALLEY HI SCH	11
Armour 21-1	21001	1.58	CORSICA HI SCH	8
Avon 04-1	04001	1.43	BON HOMME HI SCH	10
Baltic 49-1	49001	6.22	DELL RAPIDS HI SCH	5
Belle Fourche 09-1	09001	1.34	SPEARFISH HI SCH	11
Bennett County 03-1	03001	0.44	KADOKA HI SCH	47
Beresford 61-2	61002	3.49	ALCESTER-HUDSON HI SCH	8
Big Stone City 25-1	25001	4.12		
Bison 52-1	52001	0.10	LEMMON HI SCH	32
Bon Homme 04-2	04002	2.10	AVON HI SCH	10
Bonesteel-Fairfax 26-5	26005	0.50	GEDDES HI SCH	18
Bowdle 22-1	22001	0.50	EDMUNDS CENTRAL HI SCH	15
Brandon Valley 49-2	49002	20.80	LINCOLN HI SCH	8
Bridgewater 43-6	43006	1.44	EMERY HI SCH	7
Bristol 18-1	18001	0.38		
Britton-Hecla 45-4	45004	0.80	LANGFORD HI SCH	14
Brookings 05-1	05001	13.76	SIOUX VALLEY HI SCH	7
Burke 26-2	26002	0.65	GREGORY HI SCH	8
Canistota 43-1	43001	2.75	MONTROSE HI SCH	9
Canton 41-1	41001	4.91	HARRISBURG HI SCH	10
Carthage 48-2	48002	0.06		
Castlewood 28-1	28001	2.16	HAMLIN HI SCH	12
Centerville 60-1	60001	1.94	VIBORG HI SCH	7
Chamberlain 07-1	07001	0.97	KIMBALL HI SCH	19
Chester Area 39-1	39001	2.47	COLMAN-EGAN HI SCH	9
Clark 12-2	12002	0.75	HENRY HI SCH	14
Colman-Egan 50-5	50005	1.82	CHESTER HI SCH	9
Colome 59-1	59001	0.53	WINNER HI SCH	10
Conde 56-1	56001	0.31	GROTON AREA HI SCH	14
Corsica 21-2	21002	0.97	ARMOUR HI SCH	8
Cresbard 24-1	24001	0.29		
Custer 16-1	16001	0.83	HILL CITY HI SCH	11
Dakota Valley 61-8	61008	30.22	ELK POINT-JEFFERSON HI SC	13
De Smet 38-2	38002	1.03	LAKE PRESTON HI SCH	9
Dell Rapids 49-3	49003	5.56	BALTIC HI SCH	5
Deubrook Area 05-6	05006	1.51	BROOKINGS HI SCH	11
Deuel 19-4	19004	1.37	ESTELLINE HI SCH	16
Doland 56-2	56002	0.42	CLARK HI SCH	18
Douglas 51-1	51001	16.55	VIRTUAL HI SCH	9
Dupree 64-2	64002	0.18	EAGLE BUTTE HI SCH	18
Eagle Butte 20-1	20001	0.23	DUPREE HI SCH	18
Edgemont 23-1	23001	0.24	HOT SPRINGS HI SCH	20
Edmunds Central 22-5	22005	0.33	IPSWICH HI SCH	15
Elk Mountain 16-2	16002	0.05		
Elk Point-Jefferson 61-7	61007	4.08	DAKOTA VALLEY HI SCH	13
Elkton 05-3	05003	2.34	FLANDREAU HI SCH	14
Elm Valley 06-2	06002	0.62	LEOLA HI SCH	22
Emery 30-2	30002	1.85	BRIDGEWATER HI SCH	7
Estelline 28-2	28002	1.75	CASTLEWOOD HI SCH	12

ATTACHMENT C

ADM per Square Mile

District Name	District Number	ADM per Sq. Mile 2004	Nearest High School	# of Miles
Ethan 17-1	17001	1.95	PARKSTON HI SCH	11
Eureka 44-1	44001	0.37	BOWDLE HI SCH	22
Faith 46-2	46002	0.24	DUPREE HI SCH	22
Faulkton 24-2	24002	0.46	IPSWICH HI SCH	28
Flandreau 50-3	50003	3.01	COLMAN-EGAN HI SCH	11
Florence 14-1	14001	1.58	HENRY HI SCH	14
Freeman 33-1	33001	1.70	MARION HI SCH	10
Garretson 49-4	49004	5.69	BRANDON VALLEY HI SCH	9
Gayville-Volin 63-1	63001	3.52	WAKONDA HI SCH	8
Geddes Community 11-2	11002	0.56	ANDES CENTRAL HI SCH	10
Gettysburg 53-1	53001	1.45	HOVEN HI SCH	18
Grant-Deuel 25-3	25003	0.86	MILBANK HI SCH	12
Greater Hoyt 61-4	61004	0.00		
Greater Scott 61-5	61005	0.00		
Gregory 26-4	26004	0.80	BURKE HI SCH	8
Groton 06-3	06003	1.08	CONDE HI SCH	14
Haakon 27-1	27001	0.19	KADOKA HI SCH	16
Hamlin 28-3	28003	1.62	CASTLEWOOD HI SCH	12
Hanson 30-1	30001	1.26	EMERY HI SCH	9
Harding County 31-1	31001	0.09	BISON HI SCH	53
Harrisburg 41-2	41002	14.26	TEA HI SCH	7
Harrold 32-1	32001	0.25	HIGHMORE HI SCH	14
Henry 14-2	14002	1.56	FLORENCE HI SCH	14
Herreid 10-1	10001	0.53	POLLOCK HI SCH	12
Hill City 51-2	51002	0.92	CUSTER HI SCH	11
Hitchcock 02-1	02001	0.40		
Hot Springs 23-2	23002	1.45	EDGEMONT HI SCH	20
Hoven 53-2	53002	0.20	BOWDLE HI SCH	16
Howard 48-3	48003	0.94	OLDHAM-RAMONA HI SCH	17
Hurley 60-2	60002	1.61	VIBORG HI SCH	8
Huron 02-2	02002	4.81	WOLSEY WESSINGTON HI SCH	13
Hyde 34-1	34001	0.30	HARROLD HI SCH	14
Ipswich 22-3	22003	0.77	EDMUNDS CENTRAL HI SCH	15
Irene 63-2	63002	1.48	WAKONDA HI SCH	6
Iroquois 02-3	02003	0.56	DE SMET HI SCH	15
Isabel 20-2	20002	0.25	TIMBER LAKE HI SCH	17
Jones County 37-3	37003	0.19	WHITE RIVER HI SCH	22
Kadoka 35-1	35001	0.20	PHILIP HI SCH	16
Kimball 07-2	07002	0.58	WHITE LAKE HI SCH	13
Lake Preston 38-3	38003	1.17	DE SMET HI SCH	9
Langford 45-2	45002	0.72	BRITTON-HECLA HI SCH	14
Lead-Deadwood 40-1	40001	2.50	SPEARFISH HI SCH	11
Lemmon 52-2	52002	0.29	BISON HI SCH	32
Lennox 41-4	41004	5.13	TEA HI SCH	7
Leola 44-2	44002	0.40	IPSWICH HI SCH	20
Lyman 42-1	42001	0.32	JONES CO HI SCH	32
Madison Central 39-2	39002	4.84	RUTLAND HI SCH	9
Marion 60-3	60003	2.46	PARKER HI SCH	6
McCook Central 43-7	43007	1.71	CANISTOTA HI SCH	10
McIntosh 15-1	15001	0.19	MCLAUGHLIN HI SCH	27
McLaughlin 15-2	15002	0.55	WAKPALA HI SCH	17
Meade 46-1	46001	0.84	LEAD-DEADWOOD HI SCH	13
Menno 33-2	33002	1.78	SCOTLAND HI SCH	9

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ADM per Square Mile

District Name	District Number	ADM per Sq. Mile 2004	Nearest High School	# of Miles
Midland 27-2	27002	0.19	KADOKA HI SCH	24
Milbank 25-4	25004	3.26	GRANT-DEUEL HI SCH	12
Miller 29-1	29001	0.51	HIGHMORE HI SCH	23
Mitchell 17-2	17002	9.61	ETHAN HI SCH	12
Mobridge 62-3	62003	8.61	WAKPALA HI SCH	9
Montrose 43-2	43002	1.85	CANISTOTA HI SCH	9
Mount Vernon 17-3	17003	1.59	PLANKINTON HI SCH	11
New Underwood 51-3	51003	0.78	DOUGLAS HI SCH	12
Newell 09-2	09002	0.30	BELLE FOURCHE HI SCH	21
Northwest 52-3	52003	0.00		
Northwestern 56-3	56003	0.65	WARNER HI SCH	12
Oelrichs 23-3	23003	0.15	HOT SPRINGS HI SCH	21
Oldham-Ramona 39-5	39005	0.73	MADISON HI SCH	9
Parker 60-4	60004	3.05	MARION HI SCH	6
Parkston 33-3	33003	2.14	ETHAN HI SCH	11
Pierre 32-2	32002	7.37	STANLEY COUNTY HI SCH	2
Plankinton 01-1	01001	0.73	STICKNEY HI SCH	9
Platte Community 11-3	11003	0.93	GEDDES HI SCH	12
Pollock 10-2	10002	0.47	HERREID HI SCH	12
Polo 29-2	29002	0.08		
Rapid City 51-4	51004	30.65	DOUGLAS HI SCH	17
Redfield 56-4	56004	1.67	HITCHCOCK TULARE HI SCH	10
Rosholt 54-4	54004	1.25	SISSETON HI SCH	21
Roslyn 18-2	18002	0.74	WEBSTER HI SCH	11
Rutland 39-4	39004	0.88	MADISON HI SCH	9
Sanborn Central 55-5	55005	0.66	WOONSOCKET HI SCH	9
Scotland 04-3	04003	1.10	MENNO HI SCH	9
Selby Area 62-5	62005	0.33	BOWDLE HI SCH	19
Shannon County 65-1	65001	0.47		
Sioux Falls 49-5	49005	271.11	BRANDON VALLEY HI SCH	8
Sioux Valley 05-5	05005	2.90	BROOKINGS HI SCH	7
Sisseton 54-2	54002	1.40	WILMOT HI SCH	20
Smee 15-3	15003	1.15	MOBRIDGE HI SCH	9
South Shore 14-3	14003	0.80	WAVERLY HI SCH	8
Spearfish 40-2	40002	6.94	LEAD-DEADWOOD HI SCH	11
Stanley County 57-1	57001	0.38	T F RIGGS HI SCH	2
Stickney 01-2	01002	0.79	PLANKINTON HI SCH	9
Summit 54-6	54006	0.74	WILMOT HI SCH	11
Tea Area 41-5	41005	32.29	HARRISBURG HI SCH	7
Timber Lake 20-3	20003	0.30	ISABEL HI SCH	17
Todd County 66-1	66001	1.45	WHITE RIVER HI SCH	19
Tripp-Delmont 33-5	33005	1.13	PARKSTON HI SCH	12
Tri-Valley 49-6	49006	5.46	WEST CENTRAL HI SCH	8
Tulare 56-5	56005	0.71		
Vermillion 13-1	13001	7.26	ELK POINT-JEFFERSON HI SC	13
Viborg 60-5	60005	2.51	IRENE HI SCH	7
Wagner Community 11-4	11004	2.22	ANDES CENTRAL HI SCH	13
Wakonda 13-2	13002	1.15	IRENE HI SCH	6
Wall 51-5	51005	0.22	PHILIP HI SCH	29
Warner 06-5	06005	1.58	CENTRAL HI SCH	8
Watertown 14-4	14004	11.75	WAVERLY HI SCH	10
Waubay 18-3	18003	1.13	WEBSTER HI SCH	10
Waverly 14-5	14005	1.18	SOUTH SHORE HI SCH	8

ATTACHMENT C

ADM per Square Mile

District Name	District Number	ADM per Sq. Mile 2004	Nearest High School	# of Miles
Webster 18-4	18004	1.27	WAUBAY HI SCH	10
Wessington 02-4	02004	0.30		
Wessington Springs 36-2	36002	0.43	WOONSOCKET HI SCH	15
West Central 49-7	49007	6.91	TRI-VALLEY HI SCH	8
White Lake 01-3	01003	0.69	PLANKINTON HI SCH	11
White River 47-1	47001	0.41	TODD COUNTY HI SCH	19
Willow Lake 12-3	12003	0.71	DE SMET HI SCH	17
Wilmot 54-7	54007	1.16	SUMMIT HI SCH	11
Winner 59-2	59002	0.78	COLOME HI SCH	10
Wolsey 02-5	02005	0.72	HURON HI SCH	13
Wood 47-2	47002	0.10		
Woonsocket 55-4	55004	0.86	SANBORN CENTRAL HI SCH	9
Yankton 63-3	63003	14.17	GAYVILLE-VOLIN HI SCH	12

ATTACHMENT D

Small School Factor (SSF) District Comparison

District	Unadjusted ADM	Small School Factor %	FY04 Adjusted ADM	Small School Factor $'s per ADM	Total FY005 per student amount (base = $4086.56)	Aggregate Small School Factor $
Aberdeen 06-1	3,720.325	0.03%	3,721.422	$1.20	$4,087.76	$4,482.96
Agar 58-1	22.836	20.00%	27.403	$817.28	$4,903.84	$18,663.32
Alcester-Hudson 61-1	336.028	10.40%	370.971	$424.95	$4,511.51	$142,796.67
Andes Central 11-1	377.979	8.20%	408.988	$335.26	$4,421.82	$126,720.14
Arlington 38-1	330.853	10.69%	366.226	$436.91	$4,523.47	$144,553.89
Armour 21-1	204.101	20.21%	245.341	$825.72	$4,912.28	$168,529.73
Avon 04-1	258.568	15.45%	298.514	$631.33	$4,717.89	$163,241.73
Baltic 49-1	341.503	10.09%	375.976	$412.52	$4,499.08	$140,875.98
Belle Fourche 09-1	1,284.572	0.00%	1,284.572	$0.00	$4,086.56	$0.00
Bennett County 03-1	525.886	2.27%	537.838	$92.88	$4,179.44	$48,842.57
Beresford 61-2	717.325	0.00%	717.325	$0.00	$4,086.56	$0.00
Big Stone City 25-1	134.984	20.00%	161.981	$817.32	$4,903.88	$110,324.86
Bison 52-1	137.452	20.00%	164.942	$817.30	$4,903.86	$112,339.53
Bon Homme 04-2	666.943	0.00%	666.943	$0.00	$4,086.56	$0.00
Bonesteel-Fairfax 26-5	160.248	20.00%	192.298	$817.32	$4,903.88	$130,974.25
Bowdle 22-1	138.277	20.00%	165.932	$817.30	$4,903.86	$113,013.82
Brandon Valley 49-2	2,657.109	0.00%	2,657.109	$0.00	$4,086.56	$0.00
Bridgewater 43-6	186.555	20.00%	223.866	$817.31	$4,903.87	$152,473.64
Bristol 18-1	100.208	20.00%	120.250	$817.33	$4,903.89	$81,902.84
Britton - Hecla 45-4	526.404	7.30%	564.846	$298.43	$4,384.99	$157,095.54
Brookings 05-1	2,667.814	0.00%	2,667.814	$0.00	$4,086.56	$0.00
Burke 26-2	234.503	17.39%	275.284	$710.67	$4,797.23	$166,654.00
Canistota 43-1	271.406	14.50%	310.754	$592.46	$4,679.02	$160,797.96
Canton 41-1	965.867	0.09%	966.769	$3.82	$4,090.38	$3,686.08
Carthage 48-2	20.435	20.00%	24.522	$817.31	$4,903.87	$16,701.77
Castlewood 28-1	280.237	13.87%	319.116	$566.95	$4,653.51	$158,881.37
Centerville 60-1	269.337	14.65%	308.788	$598.58	$4,685.14	$161,218.88
Chamberlain 07-1	904.025	0.00%	904.025	$0.00	$4,086.56	$0.00
Chester 39-1	350.729	9.59%	384.380	$392.09	$4,478.65	$137,516.83
Clark 12-2	436.779	5.57%	461.090	$227.46	$4,314.02	$99,348.36
Colman-Egan 50-5	295.895	12.82%	333.834	$523.97	$4,610.53	$155,040.00
Colome 59-1	174.081	20.00%	208.897	$817.31	$4,903.87	$142,277.67
Conde 56-1	74.274	20.00%	89.129	$817.32	$4,903.88	$60,705.85
Corsica 21-2	186.842	20.00%	224.210	$817.30	$4,903.86	$152,706.57
Cresbard 24-1	121.266	20.00%	145.519	$817.31	$4,903.87	$99,111.34
Custer 16-1	1,003.942	0.00%	1,003.942	$0.00	$4,086.56	$0.00
Dakota Valley 61-8	893.596	0.00%	893.596	$0.00	$4,086.56	$0.00
De Smet 38-2	301.274	12.48%	338.859	$509.81	$4,596.37	$153,593.36
Dell Rapids 49-3	959.217	0.00%	959.217	$0.00	$4,086.56	$0.00
Deubrook 05-6	381.915	8.01%	412.516	$327.44	$4,414.00	$125,052.82
Deuel 19-4	575.147	0.72%	579.296	$29.48	$4,116.04	$16,955.14
Doland 56-2	164.075	20.00%	196.890	$817.31	$4,903.87	$134,100.47
Douglas 51-1	2,501.501	0.00%	2,501.501	$0.00	$4,086.56	$0.00
Dupree 64-2	247.160	16.34%	287.550	$667.81	$4,754.37	$165,056.16
Eagle Butte 20-1	383.330	7.94%	413.784	$324.66	$4,411.22	$124,452.10
Edgemont 23-1	172.326	20.00%	206.791	$817.31	$4,903.87	$140,843.29
Edmunds Central 22-5	171.116	20.00%	205.339	$817.31	$4,903.87	$139,854.34
Elk Mountain 16-2	28.107	20.00%	33.728	$817.25	$4,903.81	$22,970.55
Elk Point-Jefferson 61-7	683.185	0.00%	683.185	$0.00	$4,086.56	$0.00
Elkton 05-3	288.014	13.34%	326.443	$545.26	$4,631.82	$157,042.41
Elm Valley 06-2	218.493	18.82%	259.604	$768.92	$4,855.48	$168,002.57

ATTACHMENT D

Small School Factor (SSF) District Comparison

District	Unadjusted ADM	Small School Factor %	FY04 Adjusted ADM	Small School Factor $'s per ADM	Total FY005 per student amount (base = $4086.56)	Aggregate Small School Factor $
Emery 30-2	184.680	20.00%	221.616	$817.31	$4,903.87	$150,941.18
Estelline 28-2	296.252	12.80%	334.168	$523.02	$4,609.58	$154,946.01
Ethan 17-1	205.764	20.04%	246.998	$818.92	$4,905.48	$168,505.22
Eureka 44-1	225.649	18.16%	266.636	$742.28	$4,828.84	$167,495.83
Faith 46-2	213.337	19.30%	254.514	$788.76	$4,875.32	$168,272.28
Faulkton 24-2	298.859	12.63%	336.605	$516.13	$4,602.69	$154,251.29
Faulkton Area 24-3				$0.00	$4,086.56	$0.00
Flandreau 50-3	686.945	0.00%	686.945	$0.00	$4,086.56	$0.00
Florence 14-1	221.285	18.56%	262.352	$758.40	$4,844.96	$167,822.76
Freeman 33-1	411.234	6.66%	438.612	$272.06	$4,358.62	$111,881.84
Garretson 49-4	464.537	4.46%	485.262	$182.32	$4,268.88	$84,693.96
Gayville-Volin 63-1	256.351	15.62%	296.390	$638.27	$4,724.83	$163,621.78
Geddes 11-2	97.268	20.00%	116.722	$817.33	$4,903.89	$79,499.94
Gettysburg 53-1	321.641	11.23%	357.750	$458.78	$4,545.34	$147,561.60
Grant-Deuel 25-3	204.301	20.19%	245.541	$824.91	$4,911.47	$168,529.73
Greater Hoyt 61-4	57.015	20.00%	68.418	$817.31	$4,903.87	$46,599.04
Greater Scott 61-5	29.000	20.00%	34.800	$817.31	$4,903.87	$23,702.05
Gregory 26-4	407.237	6.84%	435.073	$279.33	$4,365.89	$113,753.48
Groton 06-3	566.904	0.97%	572.403	$39.64	$4,126.20	$22,471.99
Groton Area 06-6	667.112	3.83%	692.653	$156.46	$4,243.02	$104,374.83
Haakon 27-1	315.661	11.58%	352.225	$473.36	$4,559.92	$149,420.98
Hamlin 28-3	594.019	0.17%	595.016	$6.86	$4,093.42	$4,074.30
Hanson 30-1	326.331	10.95%	362.070	$447.55	$4,534.11	$146,049.57
Harding County 31-1	250.895	16.04%	291.149	$655.65	$4,742.21	$164,500.39
Harrisburg 41-2	1,008.161	0.00%	1,008.161	$0.00	$4,086.56	$0.00
Harrold 32-1	85.833	20.00%	103.000	$817.33	$4,903.89	$70,153.98
Henry 14-2	156.594	20.00%	187.913	$817.32	$4,903.88	$127,986.97
Herreid 10-1	145.845	20.00%	175.014	$817.31	$4,903.87	$119,200.87
Hill City 51-2	533.878	2.01%	544.608	$82.13	$4,168.69	$43,848.79
Hitchcock 02-1	97.756	20.00%	117.307	$817.30	$4,903.86	$79,896.33
Hitchcock-Tulare 56-6	270.340	20.00%	324.408	$817.31	$4,903.87	$220,952.13
Hot Springs 23-2	861.234	0.00%	861.234	$0.00	$4,086.56	$0.00
Hoven 53-2	151.163	20.00%	181.396	$817.32	$4,903.88	$123,548.97
Howard 48-3	411.458	6.65%	438.810	$271.66	$4,358.22	$111,775.59
Hurley 60-2	163.180	20.00%	195.816	$817.31	$4,903.87	$133,368.97
Huron 02-2	2,090.027	0.18%	2,093.819	$7.41	$4,093.97	$15,496.24
Hyde 34-1	253.415	15.85%	293.572	$647.57	$4,734.13	$164,103.99
Ipswich 22-3	384.233	7.90%	414.592	$322.89	$4,409.45	$124,063.88
Ipswich Public 22-6				$0.00	$4,086.56	$0.00
Irene 63-2	217.040	18.95%	258.172	$774.46	$4,861.02	$168,088.39
Iroquois 02-3	197.631	20.00%	237.157	$817.31	$4,903.87	$161,525.37
Isabel 20-2	111.726	20.00%	134.071	$817.30	$4,903.86	$91,314.18
Jones County 37-3	176.936	20.00%	212.323	$817.31	$4,903.87	$144,611.10
Kadoka 35-1	326.933	10.92%	362.624	$446.13	$4,532.69	$145,853.41
Kimball 07-2	275.703	14.19%	314.829	$579.94	$4,666.50	$159,890.75
Lake Preston 38-3	231.545	17.64%	272.401	$721.07	$4,807.63	$166,960.50
Langford 45-2	231.284	17.67%	272.146	$721.99	$4,808.55	$166,985.01
Lead-Deadwood 40-1	1,088.502	0.00%	1,088.502	$0.00	$4,086.56	$0.00
Lemmon 52-2	322.226	11.19%	358.289	$457.36	$4,543.92	$147,373.61
Lennox 41-4	1,000.725	0.00%	1,000.725	$0.00	$4,086.56	$0.00
Leola 44-2	238.991	17.01%	279.646	$695.17	$4,781.73	$166,139.10

ATTACHMENT D

Small School Factor (SSF) District Comparison

District	Unadjusted ADM	Small School Factor %	FY04 Adjusted ADM	Small School Factor $'s per ADM	Total FY005 per student amount (base = $4086.56)	Aggregate Small School Factor $
Lyman 42-1	388.788	7.68%	418.664	$314.03	$4,400.59	$122,090.07
Madison Central 39-2	1,230.054	0.00%	1,230.054	$0.00	$4,086.56	$0.00
Marion 60-3	273.554	14.34%	312.792	$586.17	$4,672.73	$160,348.44
McCook Central 43-7	379.824	8.11%	410.643	$331.58	$4,418.14	$125,943.69
McIntosh 15-1	148.037	20.00%	177.644	$817.30	$4,903.86	$120,990.78
McLaughlin 15-2	442.433	5.33%	466.034	$217.99	$4,304.55	$96,446.90
Meade 46-1	2,634.271	0.00%	2,634.271	$0.00	$4,086.56	$0.00
Menno 33-2	319.404	11.36%	355.685	$464.19	$4,550.75	$148,264.48
Midland 27-2	76.707	20.00%	92.048	$817.29	$4,903.85	$62,691.92
Milbank 25-4	977.629	0.00%	977.629	$0.00	$4,086.56	$0.00
Miller 29-1	523.828	2.34%	536.092	$95.68	$4,182.24	$50,117.57
Miller Area 29-3				$0.00	$4,086.56	$0.00
Mitchell 17-2	2,565.010	0.00%	2,565.010	$0.00	$4,086.56	$0.00
Mobridge 62-3	573.224	0.78%	577.690	$31.84	$4,118.40	$18,250.58
Montrose 43-2	230.464	17.74%	271.346	$724.91	$4,811.47	$167,066.75
Mount Vernon 17-3	267.173	14.81%	306.729	$605.03	$4,691.59	$161,647.97
New Underwood 51-3	277.959	14.03%	316.964	$573.45	$4,660.01	$159,396.27
Newell 09-2	395.870	7.35%	424.978	$300.48	$4,387.04	$118,951.59
Northwest 52-3	22.838	20.00%	27.406	$817.38	$4,903.94	$18,667.41
Northwestern 56-3	279.604	13.92%	318.519	$568.76	$4,655.32	$159,028.48
Northwestern Area 56-7				$0.00	$4,086.56	$0.00
Oelrichs 23-3	72.343	20.00%	86.812	$817.33	$4,903.89	$59,128.44
Oldham-Ramona 39-5	140.295	20.00%	168.354	$817.31	$4,903.87	$114,664.79
Parker 60-4	424.074	6.10%	449.939	$249.25	$4,335.81	$105,698.87
Parkston 33-3	655.381	0.00%	655.381	$0.00	$4,086.56	$0.00
Pierre 32-2	2,633.806	0.00%	2,633.806	$0.00	$4,086.56	$0.00
Plankinton 01-1	203.435	20.27%	244.677	$828.46	$4,915.02	$168,537.91
Platte 11-3	427.934	5.94%	453.333	$242.55	$4,329.11	$103,794.54
Pollock 10-2	92.244	20.00%	110.693	$817.32	$4,903.88	$75,392.95
Polo 29-2	19.000	20.00%	22.800	$817.31	$4,903.87	$15,528.93
Rapid City 51-4	12,897.446	0.11%	12,911.611	$4.49	$4,091.05	$57,886.12
Redfield 56-4	687.460	0.00%	687.460	$0.00	$4,086.56	$0.00
Rosholt 54-4	221.756	18.52%	262.815	$756.64	$4,843.20	$167,790.07
Roslyn 18-2	158.279	20.00%	189.935	$817.32	$4,903.88	$129,364.14
Rutland 39-4	109.618	20.00%	131.542	$817.33	$4,903.89	$89,593.74
Sanborn Central 55-5	252.006	15.96%	292.218	$652.08	$4,738.64	$164,328.75
Scotland 04-3	283.885	13.62%	322.558	$556.70	$4,643.26	$158,039.53
Selby 62-5	219.338	18.74%	260.437	$765.73	$4,852.29	$167,953.53
Shannon County 65-1	1,009.996	0.00%	1,009.996	$0.00	$4,086.56	$0.00
Sioux Falls 49-5	19,598.116	0.09%	19,615.973	$3.72	$4,090.28	$72,973.70
Sioux Valley 05-5	537.888	1.88%	547.998	$76.81	$4,163.37	$41,315.12
Sisseton School District 54-2	1,208.911	1.48%	1,226.786	$60.42	$4,146.98	$73,047.26
Smee 15-3	234.289	17.41%	275.075	$711.41	$4,797.97	$166,674.44
South Shore 14-3	112.596	20.00%	135.115	$817.30	$4,903.86	$92,025.24
Spearfish 40-2	1,976.746	0.00%	1,976.746	$0.00	$4,086.56	$0.00
Stanley County 57-1	581.978	0.52%	584.997	$21.20	$4,107.76	$12,337.32
Stickney 01-2	149.359	20.00%	179.231	$817.32	$4,903.88	$122,073.72
Sully Buttes 58-2	274.723	14.26%	313.900	$582.77	$4,669.33	$160,099.16
Summit 54-6	116.491	20.00%	139.789	$817.30	$4,903.86	$95,208.67
Tea Area School District 41-5	706.229	0.00%	706.229	$0.00	$4,086.56	$0.00
Timber Lake 20-3	301.518	12.46%	339.087	$509.18	$4,595.74	$153,527.97

ATTACHMENT D

Small School Factor (SSF) District Comparison

District	Unadjusted ADM	Small School Factor %	FY04 Adjusted ADM	Small School Factor $'s per ADM	Total FY005 per student amount (base = $4086.56)	Aggregate Small School Factor $
Todd County 66-1	2,022.569	0.00%	2,022.569	$0.00	$4,086.56	$0.00
Tripp-Delmont 33-5	280.993	13.82%	319.830	$564.82	$4,651.38	$158,709.73
Tri-Valley 49-6	811.259	0.00%	811.259	$0.00	$4,086.56	$0.00
Tulare 56-5	172.584	20.00%	207.101	$817.32	$4,903.88	$141,055.79
Vermillion 13-1	1,300.978	0.00%	1,300.978	$0.00	$4,086.56	$0.00
Viborg 60-5	264.723	14.99%	304.395	$612.42	$4,698.98	$162,122.01
Wagner 11-4	740.081	0.00%	740.081	$0.00	$4,086.56	$0.00
Wakonda 13-2	157.764	20.00%	189.317	$817.32	$4,903.88	$128,943.23
Wall 51-5	287.392	13.38%	325.859	$546.98	$4,633.54	$157,197.70
Warner 06-5	304.446	12.27%	341.815	$501.60	$4,588.16	$152,710.66
Watertown 14-4	3,829.726	0.00%	3,829.726	$0.00	$4,086.56	$0.00
Waubay 18-3	227.471	18.00%	268.420	$735.66	$4,822.22	$167,340.55
Waverly 14-5	129.930	20.00%	155.916	$817.31	$4,903.87	$106,193.35
Webster 18-4	491.210	3.47%	508.258	$141.83	$4,228.39	$69,667.67
Wessington 02-4	64.287	20.00%	77.144	$817.29	$4,903.85	$52,540.90
Wessington Springs 36-2	323.152	11.14%	359.143	$455.14	$4,541.70	$147,079.38
West Central 49-7	1,160.352	0.00%	1,160.352	$0.00	$4,086.56	$0.00
White Lake 01-3	169.580	20.00%	203.496	$817.31	$4,903.87	$138,599.77
White River 47-1	367.434	8.73%	399.502	$356.66	$4,443.22	$131,047.81
Willow Lake 12-3	214.820	19.16%	255.980	$782.99	$4,869.55	$168,202.81
Wilmot 54-7	261.946	15.19%	301.744	$620.88	$4,707.44	$162,636.91
Winner 59-2	914.570	0.00%	914.570	$0.00	$4,086.56	$0.00
Wolsey 02-5	193.959	20.00%	232.751	$817.32	$4,903.88	$158,525.84
Wolsey-Wessington 02-6				$0.00	$4,086.56	$0.00
Wood 47-2	63.319	20.00%	75.983	$817.32	$4,903.88	$51,752.20
Woonsocket 55-4	189.188	20.00%	227.026	$817.32	$4,903.88	$154,627.26
Yankton 63-3	3,073.402	0.00%	3,073.402	$0.00	$4,086.56	$0.00

ATTACHMENT E
Impact Aid (Special Revenue Fund) Fiscal Year 2004

District Name	Amount Brought Forward from Agency Fund	Interest Revenue	Impact Aid Revenue	Total Revenue	Tranfers Out	Ending Balance
Andes Central 11-1	$3,071,104	$27,721	$1,675,654	$1,703,374	$2,267,447	$2,507,031
Bennett County 03-1	$3,288,821	$92,449	$2,082,982	$2,175,431	$1,540,750	$3,923,503
Bison 52-1	$0	$0	$15,407	$15,407	$0	$15,407
Bon Homme 04-2	$0	$1,389	$214,530	$215,919	$0	$215,919
Bonesteel-Fairfax 26-5	$4,078,790	$68,814	$881,582	$950,396	$4,252,000	$777,186
Chamberlain 07-1	$0	$0	$359,358	$359,358	$205,300	$154,058
Custer 16-1	$0	$53	$9,765	$9,818	$0	$9,818
Douglas 51-1	$10,042,714	$0	$6,540,549	$6,540,549	$5,596,528	$10,986,735
Dupree 64-2	$2,862,664	$0	$901,229	$901,229	$1,150,000	$2,613,893
Eagle Butte 20-1	$4,169,662	$0	$1,320,874	$1,320,874	$2,100,123	$3,390,413
Faith 46-2	$0	$0	$3,319	$3,319	$3,319	$0
Flandreau 50-3	$801,160	$3,580	$375,020	$378,599	$302,035	$877,724
Geddes Community 11-2	$0	$0	$29,712	$29,712	$29,712	$0
Harrold 32-1	$294,948	$0	$139,227	$139,227	$50,000	$384,176
Hill City 51-2	$1,446,329	$9,643	$277,353	$286,996	$260,000	$1,473,325
Hot Springs 23-2	$617,057	$4,116	$159,498	$163,614	$0	$780,670
Isabel 20-2	$1,023,182	$0	$497,918	$497,918	$249,500	$1,271,600
Kadoka 35-1	$844,048	$32,809	$220,481	$253,289	$186,530	$910,808
Lemmon 52-2	$354,522	$0	$8,212	$8,212	$0	$362,734
Lyman 42-1	$954,073	$15,743	$500,277	$516,020	$98,570	$1,371,524
McIntosh 15-1	$2,425,528	$17,712	$924,177	$941,889	$546,339	$2,821,078
McLaughlin 15-2	$4,443,831	$20,303	$1,894,335	$1,914,638	$939,066	$5,419,402
Oelrichs 23-3	$1,019,614	$21,002	$374,128	$395,130	$442,038	$972,706
Pierre 32-2	$53,923	$266	$50,668	$50,934	$0	$104,857
Platte Community 11-3	$289,569	$1,689	$43,116	$44,805	$1,689	$332,685
Pollock 10-2	$198,003	$0	$27,660	$27,660	$0	$225,663
Shannon County 65-1	$11,685,494	$0	$4,972,062	$4,972,062	$3,000,000	$13,657,556
Sisseton 54-2	$6,653,460	$92,628	$2,028,034	$2,120,663	$1,992,628	$6,781,494
Smee 15-3	$1,115,658	$0	$1,246,745	$1,246,745	$1,037,000	$1,325,403
Stanley County 57-1	$403,068	$2,458	$372,016	$374,474	$202,458	$575,084
Summit 54-6	$107,510	$1,028	$31,596	$32,623	$5,768	$134,365
Timber Lake 20-3	$875,288	$5,644	$1,303,725	$1,309,369	$1,157,748	$1,026,909
Todd County 66-1	$2,417,649	$0	$7,506,991	$7,506,991	$8,390,240	$1,534,401
Wagner Community 11-4	$6,834,527	$0	$3,254,617	$3,254,617	$1,260,037	$8,829,107
Wall 51-5	$2,949,113	$14,149	$0	$14,149	$0	$2,963,262
Waubay 18-3	$414,601	$1,926	$162,425	$164,351	$0	$578,952
White River 47-1	$1,540,815	$13,272	$1,009,511	$1,022,784	$1,554,087	$1,009,511
Winner 59-2	$673,787	$0	$272,743	$272,743	$0	$946,530
Wood 47-2	$145,450	$4,800	$78,749	$83,549	$25,000	$203,999
Yankton 63-3	$0	$1,236	$61,200	$62,436	$0	$62,436
State Totals	**$78,095,960**	**$454,428**	**$41,827,445**	**$42,281,873**	**$38,845,912**	**$81,531,921**

Attachment F

Districts Opting Out for Taxes Payable 2005

	Pay 2005:	School District	2004 Enrollment ADM	Opt Out Amount
1	61001	Alcester-Hudson	332.988	$350,000
2	38001	Arlington	329.959	$205,000
3	25001	Big Stone City	85.074	$250,000
4	52001	Bison	137.452	$200,000
5	22001	Bowdle	138.277	$30,000
6	05001	Brookings	2,666.483	$750,000
7	59001	Colome	171.880	$100,000
8	56001	Conde	74.274	$424,000
9	61008	Dakota Valley	893.596	$600,000
10	38002	De Smet	302.256	$200,000
11	05006	Deubrook-Area	377.494	$140,000
12	56002	Doland	164.075	$227,000
13	23001	Edgemont	172.101	$100,000
14	22005	Edmunds Central	171.116	$150,000
15	06002	Elm Valley	217.791	$125,000
16	17001	Ethan	205.409	$60,000
17	44001	Eureka	225.649	$390,000
18	46002	Faith	212.785	$175,000
19	33001	Freeman	406.876	$250,000
20	11002	Geddes Community	97.268	$150,000
21	25003	Grant-Deuel	221.513	$100,000
22	48003	Howard	413.081	$225,000
23	60002	Hurley	163.180	$150,000
24	34001	Hyde County	253.415	$150,000
25	63002	Irene	217.040	$100,000
26	02003	Iroquois	200.401	$100,000
27	20002	Isabel	111.726	$40,000
28	37003	Jones County	176.436	$297,000
29	38003	Lake Preston	231.545	$210,000
30	40001	Lead-Deadwood	1,080.684	$828,000
31	44002	Leola	238.991	$150,000
32	43007	Mc Cook Central	378.824	$295,000
33	33002	Menno	319.404	$250,000
34	27002	Midland	76.707	$178,500
35	17002	Mitchell	2,557.083	$350,000
36	62003	Mobridge	573.189	$200,000
37	17003	Mount Vernon	266.173	$175,000
38	39005	Oldham-Ramona	139.936	$200,000
39	01001	Plankinton	203.435	$175,000
40	10002	Pollock	94.042	$150,000
41	29002	Polo	10.000	$90,000
42	56004	Redfield	686.876	$350,000
43	54004	Rosholt	215.756	$150,000
44	39004	Rutland	109.493	$220,000
45	04003	Scotland	283.885	$350,000
46	62005	Selby Area	217.495	$390,000
47	49005	Sioux Falls	19,575.160	$3,500,000
48	05005	Sioux Valley	535.774	$300,000
49	14003	South Shore	112.596	$95,000
50	33005	Tripp-Delmont	280.993	$300,000
51	13002	Wakonda	157.764	$150,000
52	14005	Waverly	129.930	$200,000
53	36002	Wessington Springs	322.333	$200,000
54	01003	White Lake	169.105	$200,000
55	12003	Willow Lake	214.820	$100,000
56	47002	Wood	45.568	$92,982
57	55004	Woonsocket	189.087	$150,000