

Monthly Cash Balance Accountability - Based on FY2021 Annual Report

as of 11/16/2021



District Name	District Number	Adjusted Lowest Monthly Balance	Total General Fund Expenditures FY2021	Lowest Balance as % of Exp	Lowest SAFE Count	Allowable % based on SAFE Counts 2019/2020/2021	Exceed Limits	NOTES
Aberdeen 06-1	6001	\$4,786,080	\$34,004,241	14.07%	4,428.52	25%	No	
Agar-Blunt-Onida 58-3	58003	\$2,509,954	\$3,469,374	72.35%	235.00	30%	Yes	Does not receive state aid
Alcester-Hudson 61-1	61001	\$600,371	\$3,341,523	17.97%	336.50	30%	No	
Andes Central 11-1	11001	(\$486,599)	\$4,677,443	-10.40%	313.00	30%	No	
Arlington 38-1	38001	\$138,761	\$2,962,504	4.68%	257.00	30%	No	
Armour 21-1	21001	\$422,853	\$2,064,044	20.49%	178.00	40%	No	
Avon 04-1	4001	\$529,038	\$2,219,562	23.84%	225.00	30%	No	
Baltic 49-1	49001	\$693,663	\$3,935,225	17.63%	498.00	30%	No	
Belle Fourche 09-1	9001	\$1,269,277	\$9,868,385	12.86%	1,343.16	25%	No	
Bennett County 03-1	3001	(\$61,015)	\$5,667,823	-1.08%	488.00	30%	No	
Beresford 61-2	61002	\$682,210	\$5,310,093	12.85%	704.48	25%	No	
Big Stone City 25-1	25001	\$214,305	\$1,241,526	17.26%	70.00	40%	No	
Bison 52-1	52001	\$224,758	\$1,822,568	12.33%	137.00	40%	No	
Bon Homme 04-2	4002	(\$229,711)	\$4,719,595	-4.87%	495.00	30%	No	
Bowdle 22-1	22001	\$180,842	\$1,480,829	12.21%	112.00	40%	No	
Brandon Valley 49-2	49002	\$4,581,822	\$31,168,549	14.70%	4,427.13	25%	No	
Bridgewater-Emery 30-3	30003	\$1,031,402	\$3,093,951	33.34%	318.20	30%	Yes	NO Waiver Required
Britton-Hecla 45-4	45004	\$371,770	\$3,568,335	10.42%	419.24	30%	No	
Brookings 05-1	5001	\$2,616,175	\$24,816,409	10.54%	3,343.50	25%	No	
Burke 26-2	26002	\$381,651	\$2,783,238	13.71%	225.44	30%	No	
Canistota 43-1	43001	\$583,676	\$2,138,299	27.30%	216.54	30%	No	
Canton 41-1	41001	\$1,182,547	\$6,445,472	18.35%	874.00	25%	No	
Castlewood 28-1	28001	\$498,041	\$2,451,012	20.32%	301.00	30%	No	
Centerville 60-1	60001	\$531,231	\$2,176,134	24.41%	277.06	30%	No	
Chamberlain 07-1	7001	(\$947,313)	\$8,513,636	-11.13%	868.92	25%	No	
Chester Area 39-1	39001	\$764,355	\$4,069,624	18.78%	541.00	30%	No	
Clark 12-2	12002	\$694,873	\$3,747,658	18.54%	411.00	30%	No	
Colman-Egan 50-5	50005	\$389,116	\$2,191,632	17.75%	274.40	30%	No	
Colome Consolidated 59-3	59003	\$716,272	\$2,177,335	32.90%	191.00	40%	No	
Corsica-Stickney 21-3	21003	\$695,262	\$2,689,740	25.85%	255.00	30%	No	
Custer 16-1	16001	(\$242,999)	\$8,190,547	-2.97%	890.66	25%	No	
Dakota Valley 61-8	61008	\$1,173,722	\$10,205,434	11.50%	1,375.50	25%	No	
De Smet 38-2	38002	\$836,879	\$2,826,844	29.60%	278.00	30%	No	
Dell Rapids 49-3	49003	\$736,951	\$6,917,344	10.65%	982.16	25%	No	
Deubrook Area 05-6	5006	\$1,025,528	\$3,383,473	30.31%	363.00	30%	Yes	NO Waiver Required
Deuel 19-4	19004	\$1,028,128	\$3,866,723	26.59%	502.25	30%	No	
Doland 56-2	56002	\$530,057	\$1,600,735	33.11%	139.00	40%	No	
Douglas 51-1	51001	(\$1,984,796)	\$23,373,283	-8.49%	2,758.00	25%	No	
Dupree 64-2	64002	(\$653,661)	\$5,209,825	-12.55%	369.00	30%	No	
Eagle Butte 20-1	20001	(\$772,689)	\$7,595,646	-10.17%	318.84	30%	No	
Edgemont 23-1	23001	\$659,656	\$1,879,649	35.09%	158.00	40%	No	
Edmunds Central 22-5	22005	\$587,343	\$1,908,566	30.77%	130.00	40%	No	
Elk Mountain 16-2	16002	\$274,140	\$214,539	127.78%	8.00	40%	Yes	Does not receive state aid
Elk Point-Jefferson 61-7	61007	\$753,525	\$4,900,091	15.38%	690.00	25%	No	
Elkton 05-3	5003	\$167,395	\$3,168,796	5.28%	328.00	30%	No	
Estelline 28-2	28002	\$545,684	\$2,468,011	22.11%	262.13	30%	No	

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Ethan 17-1	17001	\$603,233	\$2,201,058	27.41%	270.50	30%	No	
Eureka 44-1	44001	\$692,043	\$1,918,518	36.07%	148.20	40%	No	
Faith 46-2	46002	\$671,910	\$1,575,351	42.65%	168.00	40%	Yes	NO Waiver Required
Faulkton Area 24-4	24004	\$889,433	\$3,259,738	27.29%	335.00	30%	No	
Flandreau 50-3	50003	\$922,268	\$5,625,187	16.40%	700.28	25%	No	
Florence 14-1	14001	\$662,942	\$2,206,439	30.05%	271.99	30%	Yes	NO Waiver Required
Frederick Area 06-2	6002	\$440,949	\$1,985,506	22.21%	158.60	40%	No	
Freeman 33-1	33001	\$961,222	\$3,362,008	28.59%	325.36	30%	No	
Garretson 49-4	49004	\$1,093,502	\$4,020,186	27.20%	465.00	30%	No	
Gayville-Volin 63-1	63001	\$682,428	\$2,277,372	29.97%	275.00	30%	No	
Gettysburg 53-1	53001	\$323,467	\$2,170,563	14.90%	224.51	30%	No	
Gregory 26-4	26004	\$747,469	\$3,253,769	22.97%	373.00	30%	No	
Groton Area 06-6	6006	\$1,115,789	\$5,025,262	22.20%	580.86	30%	No	
Haakon 27-1	27001	\$736,841	\$2,648,701	27.82%	309.00	30%	No	
Hamlin 28-3	28003	\$1,840,739	\$6,047,097	30.44%	838.00	25%	Yes	NO Waiver Required
Hanson 30-1	30001	\$602,408	\$3,059,862	19.69%	382.00	30%	No	
Harding County 31-1	31001	(\$687,203)	\$2,685,226	-25.59%	194.25	40%	No	
Harrisburg 41-2	41002	\$3,520,273	\$40,802,816	8.63%	5,152.17	25%	No	
Henry 14-2	14002	\$272,384	\$1,812,897	15.02%	157.00	40%	No	
Herreid 10-1	10001	\$407,737	\$1,486,628	27.43%	119.18	40%	No	
Highmore-Harrold 34-2	34002	(\$151,063)	\$2,361,520	-6.40%	216.00	30%	No	
Hill City 51-2	51002	\$11,285	\$4,448,300	0.25%	464.00	30%	No	
Hitchcock-Tulare 56-6	56006	\$5,113	\$2,422,733	0.21%	219.00	30%	No	
Hot Springs 23-2	23002	\$871,262	\$5,497,402	15.85%	730.52	25%	No	
Hoven 53-2	53002	\$795,632	\$1,786,921	44.53%	99.12	40%	Yes	Does not receive state aid
Howard 48-3	48003	(\$55,208)	\$3,425,085	-1.61%	339.00	30%	No	
Huron 02-2	2002	\$3,138,500	\$22,535,429	13.93%	2,788.20	25%	No	
Ipswich Public 22-6	22006	\$312,687	\$3,707,793	8.43%	412.13	30%	No	
Irene-Wakonda 13-3	13003	\$899,486	\$2,833,759	31.74%	290.86	30%	Yes	NO Waiver Required
Iroquois 02-3	2003	\$985,472	\$2,546,718	38.70%	204.00	30%	Yes	NO Waiver Required
Jones County 37-3	37003	\$144,402	\$1,922,452	7.51%	168.00	40%	No	
Kadoka Area 35-2	35002	\$78,183	\$4,378,056	1.79%	314.42	30%	No	
Kimball 07-2	7002	\$151,422	\$2,816,837	5.38%	314.00	30%	No	
Lake Preston 38-3	38003	\$1,018,940	\$2,173,216	46.89%	169.00	40%	Yes	NO Waiver Required
Langford Area 45-5	45005	\$644,722	\$2,126,497	30.32%	213.00	30%	Yes	NO Waiver Required
Lead-Deadwood 40-1	40001	\$2,060,851	\$8,508,928	24.22%	688.64	25%	No	
Lemmon 52-4	52004	(\$293,755)	\$2,946,829	-9.97%	247.00	30%	No	
Lennox 41-4	41004	\$1,713,807	\$7,672,874	22.34%	1,135.53	25%	No	
Leola 44-2	44002	\$444,416	\$2,355,126	18.87%	210.00	30%	No	
Lyman 42-1	42001	(\$162,588)	\$4,766,455	-3.41%	350.00	30%	No	
Madison Central 39-2	39002	\$970,135	\$8,453,231	11.48%	1,129.62	25%	No	
Marion 60-3	60003	\$129,704	\$2,273,206	5.71%	177.00	40%	No	
McCook Central 43-7	43007	\$504,764	\$3,421,845	14.75%	397.37	30%	No	
McIntosh 15-1	15001	(\$15,631)	\$3,165,722	-0.49%	138.00	40%	No	
McLaughlin 15-2	15002	(\$3,050,888)	\$7,242,345	-42.13%	416.00	30%	No	
Meade 46-1	46001	\$4,407,525	\$21,759,345	20.26%	2,967.04	25%	No	
Menno 33-2	33002	\$430,319	\$3,027,358	14.21%	270.00	30%	No	
Milbank 25-4	25004	\$2,092,175	\$7,750,459	26.99%	970.46	25%	Yes	NO Waiver Required
Miller 29-4	29004	\$674,995	\$4,415,023	15.29%	424.03	30%	No	
Mitchell 17-2	17002	\$4,987,180	\$20,746,641	24.04%	2,747.40	25%	No	

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Mobridge-Pollock 62-6	62006	\$1,046,984	\$5,151,400	20.32%	603.86	25%	No	
Montrose 43-2	43002	\$583,923	\$2,238,781	26.08%	236.00	30%	No	
Mount Vernon 17-3	17003	\$806,416	\$2,172,741	37.12%	220.20	30%	Yes	NO Waiver Required
New Underwood 51-3	51003	\$660,743	\$2,037,824	32.42%	249.00	30%	Yes	NO Waiver Required
Newell 09-2	9002	\$484,362	\$2,491,555	19.44%	247.47	30%	No	
Northwestern Area 56-7	56007	\$572,780	\$2,663,522	21.50%	296.00	30%	No	
Oelrichs 23-3	23003	(\$13,675)	\$1,878,905	-0.73%	121.00	40%	No	
Oglala Lakota 65-1	65001	(\$7,481,451)	\$27,458,131	-27.25%	1,287.84	25%	No	
Oldham-Ramona 39-5	39005	\$510,339	\$1,755,474	29.07%	145.00	40%	No	
Parker 60-4	60004	\$687,523	\$3,739,593	18.38%	462.00	30%	No	
Parkston 33-3	33003	\$1,136,537	\$4,496,227	25.28%	514.40	30%	No	
Pierre 32-2	32002	\$4,997,880	\$19,597,293	25.50%	2,778.97	25%	Yes	NO Waiver Required
Plankinton 01-1	1001	\$1,021,881	\$2,909,746	35.12%	279.00	30%	Yes	NO Waiver Required
Platte-Geddes 11-5	11005	\$1,012,176	\$4,413,565	22.93%	500.63	30%	No	
Rapid City Area 51-4	51004	(\$666,130)	\$98,477,165	-0.68%	12,671.53	25%	No	
Redfield 56-4	56004	\$619,670	\$4,592,379	13.49%	547.20	30%	No	
Rosholt 54-4	54004	\$286,137	\$2,418,569	11.83%	241.00	30%	No	
Rutland 39-4	39004	\$688,909	\$1,756,974	39.21%	175.00	40%	No	
Sanborn Central 55-5	55005	\$317,079	\$2,163,202	14.66%	179.00	40%	No	
Scotland 04-3	4003	\$884,218	\$2,490,424	35.50%	253.00	30%	Yes	NO Waiver Required
Selby Area 62-5	62005	\$765,096	\$2,131,302	35.90%	166.00	40%	No	
Sioux Falls 49-5	49005	\$10,074,975	\$185,310,146	5.44%	24,009.49	25%	No	
Sioux Valley 05-5	5005	\$1,076,672	\$5,077,443	21.21%	670.76	25%	No	
Sisseton 54-2	54002	\$197,898	\$9,313,310	2.12%	918.56	25%	No	
Smee 15-3	15003	(\$771,564)	\$3,501,907	-22.03%	174.40	40%	No	
South Central 26-5	26005	(\$233,199)	\$1,375,439	-16.95%	57.00	40%	No	
Spearfish 40-2	40002	\$4,002,927	\$16,470,991	24.30%	2,361.48	25%	No	
Stanley County 57-1	57001	(\$347,629)	\$4,401,274	-7.90%	406.00	30%	No	
Summit 54-6	54006	\$492,211	\$1,777,284	27.69%	165.00	40%	No	
Tea Area 41-5	41005	\$803,737	\$13,312,519	6.04%	1,962.25	25%	No	
Timber Lake 20-3	20003	\$86,268	\$4,484,934	1.92%	334.00	30%	No	
Todd County 66-1	66001	\$652,612	\$25,261,761	2.58%	2,015.30	25%	No	
Tripp-Delmont 33-5	33005	\$785,043	\$2,187,604	35.89%	125.00	40%	No	
Tri-Valley 49-6	49006	\$1,389,907	\$7,572,880	18.35%	961.00	25%	No	
Vermillion 13-1	13001	\$2,149,412	\$9,783,949	21.97%	1,258.61	25%	No	
Viborg-Hurley 60-6	60006	\$920,734	\$2,954,616	31.16%	343.70	30%	Yes	NO Waiver Required
Wagner Community 11-4	11004	(\$1,742,265)	\$9,458,868	-18.42%	800.00	25%	No	
Wall 51-5	51005	\$68,212	\$2,692,406	2.53%	268.51	30%	No	
Warner 06-5	6005	\$504,801	\$2,401,586	21.02%	312.69	30%	No	
Watertown 14-4	14004	\$5,016,385	\$27,908,101	17.97%	3,835.73	25%	No	
Waubay 18-3	18003	\$268,861	\$2,184,112	12.31%	173.00	40%	No	
Waverly 14-5	14005	\$141,121	\$2,334,639	6.04%	252.00	30%	No	
Webster Area 18-5	18005	\$754,425	\$4,149,849	18.18%	504.00	30%	No	
Wessington Springs 36-2	36002	\$918,315	\$3,230,766	28.42%	321.20	30%	No	
West Central 49-7	49007	\$2,512,290	\$10,334,965	24.31%	1,379.40	25%	No	
White Lake 01-3	1003	\$624,215	\$1,422,149	43.89%	119.00	40%	Yes	NO Waiver Required
White River 47-1	47001	(\$754,006)	\$4,956,037	-15.21%	381.00	30%	No	
Willow Lake 12-3	12003	\$617,461	\$2,562,488	24.10%	269.00	30%	No	
Wilmot 54-7	54007	\$391,565	\$2,017,470	19.41%	214.00	30%	No	
Winner 59-2	59002	\$782,895	\$6,169,934	12.69%	704.00	25%	No	

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Wolsey-Wessington 02-6	2006	\$499,135	\$3,090,111	16.15%	340.00	30%	No	
Woonsocket 55-4	55004	\$661,426	\$1,992,106	33.20%	243.00	30%	Yes	NO Waiver Required
Yankton 63-3	63003	\$3,704,693	\$21,582,258	17.17%	2,769.50	25%	No	