

Monthly Cash Balance Accountability - Based on FY2025

as of 11/4/2025

District Name	Dist #	Lowest Monthly Balance	Total GF Expenditures FY2025	Calculated Percent	Lowest SAFE Count	Allowable % based on SAFE Counts Fall 2023 & 2024	Meets State Aid Accountability, FY2026	Comments
Aberdeen 06-1	6001	\$5,776,024	\$35,315,116	16.36%	4,156.82	25%	Yes	
Agar-Blunt-Onida 58-3	58003	\$1,646,802	\$3,503,419	47.01%	216.06	30%	No	Does not receive state aid
Alcester-Hudson 61-1	61001	\$538,773	\$3,291,299	16.37%	319.00	30%	Yes	
Andes Central 11-1	11001	(\$985,016)	\$5,843,254	-16.86%	288.00	30%	Yes	
Arlington 38-1	38001	\$224,291	\$3,378,799	6.64%	269.00	30%	Yes	
Armour 21-1	21001	\$912,980	\$2,466,878	37.01%	196.38	40%	Yes	
Avon 04-1	4001	\$683,033	\$2,621,870	26.05%	212.13	30%	Yes	
Baltic 49-1	49001	\$887,994	\$4,850,783	18.31%	546.25	30%	Yes	
Belle Fourche 09-1	9001	\$1,344,844	\$11,466,289	11.73%	1,242.89	25%	Yes	
Bennett County 03-1	3001	(\$8,820)	\$6,470,389	-0.14%	414.00	30%	Yes	
Beresford 61-2	61002	\$696,599	\$6,029,277	11.55%	609.45	25%	Yes	
Bison 52-1	52001	\$318,076	\$2,041,779	15.58%	118.00	40%	Yes	
Bon Homme 04-2	4002	(\$446,355)	\$5,266,353	-8.48%	548.00	30%	Yes	
Bowdle 22-1	22001	\$414,655	\$1,673,158	24.78%	75.00	40%	Yes	
Brandon Valley 49-2	49002	\$5,508,228	\$40,491,339	13.60%	5,016.72	25%	Yes	
Bridgewater-Emery 30-3	30003	\$804,829	\$3,309,242	24.32%	304.30	30%	Yes	
Britton-Hecla 45-4	45004	\$554,516	\$4,198,581	13.21%	469.13	30%	Yes	
Brookings 05-1	5001	\$4,163,884	\$28,873,901	14.42%	3,454.61	25%	Yes	
Burke 26-2	26002	\$326,845	\$3,012,245	10.85%	206.29	30%	Yes	
Canistota 43-1	43001	\$613,497	\$3,012,679	20.36%	299.14	30%	Yes	
Canton 41-1	41001	\$679,258	\$7,884,581	8.62%	875.45	25%	Yes	
Castlewood 28-1	28001	\$528,128	\$3,160,386	16.71%	323.16	30%	Yes	
Centerville 60-1	60001	\$334,372	\$2,892,802	11.56%	230.50	30%	Yes	
Chamberlain 07-1	7001	(\$477,951)	\$9,388,916	-5.09%	846.66	25%	Yes	
Chester Area 39-1	39001	\$272,692	\$4,911,329	5.55%	512.00	30%	Yes	
Clark 12-2	12002	\$1,004,337	\$4,716,465	21.29%	467.00	30%	Yes	
Colman-Egan 50-5	50005	\$871,948	\$3,117,088	27.97%	304.99	30%	Yes	
Colome 59-3	59003	\$339,527	\$2,057,686	16.50%	130.80	40%	Yes	
Corsica-Stickney 21-3	21003	\$246,612	\$3,162,491	7.80%	249.10	30%	Yes	
Custer 16-1	16001	(\$330,712)	\$10,550,309	-3.13%	843.46	25%	Yes	
Dakota Valley 61-8	61008	\$1,740,057	\$12,338,161	14.10%	1,295.17	25%	Yes	
De Smet 38-2	38002	\$260,976	\$3,736,535	6.98%	337.00	30%	Yes	
Dell Rapids 49-3	49003	\$1,177,585	\$8,222,122	14.32%	941.57	25%	Yes	
Deubrook Area 05-6	5006	\$982,110	\$4,066,516	24.15%	400.00	30%	Yes	
Deuel 19-4	19004	\$946,147	\$4,911,388	19.26%	502.00	30%	Yes	
Doland 56-2	56002	\$249,289	\$1,983,692	12.57%	136.00	40%	Yes	
Douglas 51-1	51001	(\$2,908,738)	\$26,983,075	-10.78%	2,755.38	25%	Yes	
Dupree 64-2	64002	(\$770,229)	\$5,804,512	-13.27%	350.30	30%	Yes	
Eagle Butte 20-1	20001	(\$235,202)	\$8,748,027	-2.69%	374.00	30%	Yes	
Edgemont 23-1	23001	\$89,388	\$1,780,265	5.02%	105.34	40%	Yes	
Edmunds Central 22-5	22005	\$482,014	\$2,196,102	21.95%	131.00	40%	Yes	
Elk Mountain 16-2	16002	\$99,716	\$508,243	19.62%	12.00	40%	Yes	
Elk Point-Jefferson 61-7	61007	\$1,046,205	\$5,742,901	18.22%	687.10	25%	Yes	
Elkton 05-3	5003	\$988,164	\$4,314,489	22.90%	348.44	30%	Yes	
Estelline 28-2	28002	\$677,860	\$3,217,545	21.07%	262.57	30%	Yes	
Ethan 17-1	17001	\$713,019	\$2,596,745	27.46%	270.00	30%	Yes	
Eureka 44-1	44001	\$883,014	\$2,296,449	38.45%	154.20	40%	Yes	
Faith 46-2	46002	\$932,290	\$2,354,565	39.60%	181.10	40%	Yes	
Faulkton Area 24-4	24004	\$1,055,204	\$4,025,154	26.22%	374.00	30%	Yes	
Flandreau 50-3	50003	\$1,242,672	\$6,874,887	18.08%	690.00	25%	Yes	
Florence 14-1	14001	\$554,771	\$3,068,241	18.08%	313.35	30%	Yes	
Frederick Area 06-2	6002	\$1,023,734	\$2,327,705	43.98%	161.00	40%	No	
Freeman 33-1	33001	\$944,050	\$4,720,316	20.00%	421.59	30%	Yes	
Garretson 49-4	49004	\$51,195	\$4,645,492	1.10%	456.44	30%	Yes	
Gayville-Volin 63-1	63001	\$747,552	\$2,622,979	28.50%	248.00	30%	Yes	
Gettysburg 53-1	53001	\$313,864	\$2,239,581	14.01%	211.80	30%	Yes	
Gregory 26-4	26004	\$832,324	\$3,843,468	21.66%	402.58	30%	Yes	
Groton Area 06-6	6006	\$313,687	\$5,618,927	5.58%	563.00	30%	Yes	
Haakon 27-1	27001	\$874,568	\$3,331,152	26.25%	316.38	30%	Yes	

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Hamlin 28-3	28003	\$1,850,258	\$7,407,334	24.98%	841.10	25%	Yes	
Hanson 30-1	30001	\$968,721	\$3,245,314	29.85%	341.00	30%	Yes	
Harding County 31-1	31001	(\$68,394)	\$3,142,708	-2.18%	221.40	30%	Yes	
Harrisburg 41-2	41002	\$3,566,016	\$54,889,142	6.50%	6,071.99	25%	Yes	
Henry 14-2	14002	\$859,713	\$2,285,316	37.62%	145.00	40%	Yes	
Herreid 10-1	10001	\$693,375	\$1,769,866	39.18%	138.00	40%	Yes	
Highmore-Harrold 34-2	34002	\$342,312	\$2,821,320	12.13%	214.20	30%	Yes	
Hill City 51-2	51002	\$1,511,736	\$5,037,430	30.01%	498.80	30%	No	Does not receive state aid
Hitchcock-Tulare 56-6	56006	(\$23,268)	\$2,972,870	-0.78%	217.00	30%	Yes	
Hot Springs 23-2	23002	\$232,758	\$6,231,278	3.74%	660.42	25%	Yes	
Hoven 53-2	53002	\$1,182,403	\$1,843,847	64.13%	102.00	40%	No	Does not receive state aid
Howard 48-3	48003	\$975,809	\$3,956,207	24.67%	334.00	30%	Yes	
Huron 02-2	2002	\$3,391,639	\$28,568,512	11.87%	2,949.22	25%	Yes	
Ipswich Public 22-6	22006	\$826,829	\$4,271,351	19.36%	408.27	30%	Yes	
Irene-Wakonda 13-3	13003	\$616,220	\$3,244,306	18.99%	274.22	30%	Yes	
Iroquois 02-3	2003	\$703,563	\$2,837,458	24.80%	200.25	30%	Yes	
Jones County 37-3	37003	\$498,434	\$2,293,129	21.74%	173.14	40%	Yes	
Kadoka Area 35-2	35002	\$162,342	\$4,396,308	3.69%	272.13	30%	Yes	
Kimball 07-2	7002	\$136,369	\$3,585,057	3.80%	338.00	30%	Yes	
Lake Preston 38-3	38003	\$195,889	\$2,644,995	7.41%	164.00	40%	Yes	
Langford Area 45-5	45005	\$457,968	\$2,282,106	20.07%	225.00	30%	Yes	
Lead-Deadwood 40-1	40001	\$2,851,537	\$9,336,217	30.54%	593.00	30%	No	Does not receive state aid
Lemmon 52-4	52004	\$132,125	\$3,214,182	4.11%	283.81	30%	Yes	
Lennox 41-4	41004	\$829,259	\$9,107,575	9.11%	1,125.97	25%	Yes	
Leola 44-2	44002	\$658,333	\$2,978,350	22.10%	192.00	40%	Yes	
Lyman 42-1	42001	\$31,476	\$4,914,893	0.64%	309.00	30%	Yes	
Madison Central 39-2	39002	\$1,529,417	\$9,994,453	15.30%	1,172.68	25%	Yes	
Marion 60-3	60003	\$326,984	\$2,442,714	13.39%	177.00	40%	Yes	
McCook Central 43-7	43007	\$729,262	\$4,264,913	17.10%	415.76	30%	Yes	
McIntosh 15-1	15001	\$61,148	\$3,409,804	1.79%	122.00	40%	Yes	
McLaughlin 15-2	15002	(\$679,118)	\$7,864,672	-8.64%	387.80	30%	Yes	
Meade 46-1	46001	\$5,391,646	\$25,101,214	21.48%	2,947.56	25%	Yes	
Menno 33-2	33002	(\$241,043)	\$3,326,845	-7.25%	246.80	30%	Yes	
Milbank 25-4	25004	\$419,749	\$10,086,942	4.16%	975.03	25%	Yes	
Miller 29-4	29004	\$1,674,702	\$5,333,193	31.40%	465.03	30%	No	
Mitchell 17-2	17002	\$3,847,724	\$24,794,027	15.52%	2,583.56	25%	Yes	
Mobridge-Pollock 62-6	62006	\$1,360,343	\$5,807,502	23.42%	584.30	30%	Yes	
Montrose 43-2	43002	\$726,579	\$2,706,417	26.85%	252.00	30%	Yes	
Mount Vernon 17-3	17003	\$807,129	\$2,715,631	29.72%	244.00	30%	Yes	
New Underwood 51-3	51003	\$746,137	\$2,984,037	25.00%	263.22	30%	Yes	
Newell 09-2	9002	\$606,407	\$2,756,909	22.00%	192.67	40%	Yes	
Northwestern Area 56-7	56007	\$373,009	\$3,432,898	10.87%	346.10	30%	Yes	
Oelrichs 23-3	23003	(\$4,185)	\$2,690,563	-0.16%	106.00	40%	Yes	
Oglala Lakota 65-1	65001	(\$14,073,800)	\$42,625,314	-33.02%	1,632.32	25%	Yes	
Oldham-Ramona-Rutland 39-6	39006	\$900,999	\$3,530,498	25.52%	194.00	40%	Yes	
Parker 60-4	60004	\$688,675	\$3,985,469	17.28%	453.78	30%	Yes	
Parkston 33-3	33003	\$1,089,691	\$5,254,014	20.74%	530.20	30%	Yes	
Pierre 32-2	32002	\$4,786,348	\$23,040,675	20.77%	2,639.48	25%	Yes	
Plankinton 01-1	1001	\$375,933	\$3,554,605	10.58%	247.00	30%	Yes	
Platte-Geddes 11-5	11005	\$1,225,013	\$5,148,787	23.79%	513.00	30%	Yes	
Rapid City Area 51-4	51004	\$3,982,097	\$105,796,953	3.76%	11,948.25	25%	Yes	
Redfield 56-4	56004	\$304,471	\$5,508,470	5.53%	499.45	30%	Yes	
Rosholt 54-4	54004	\$818,611	\$2,958,959	27.67%	213.00	30%	Yes	
Sanborn Central 55-5	55005	\$897,492	\$2,810,879	31.93%	198.00	40%	Yes	
Scotland 04-3	4003	\$716,506	\$2,768,814	25.88%	241.39	30%	Yes	
Selby Area 62-5	62005	\$603,355	\$2,483,793	24.29%	176.10	40%	Yes	
Sioux Falls 49-5	49005	\$17,490,572	\$230,678,927	7.58%	24,136.59	25%	Yes	
Sioux Valley 05-5	5005	\$1,134,328	\$6,278,394	18.07%	724.70	25%	Yes	
Sisseton 54-2	54002	\$27,464	\$10,945,537	0.25%	949.10	25%	Yes	

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South Central 26-5	26005	(\$174,216)	\$1,620,848	-10.75%	76.00	40%	Yes	
Spearfish 40-2	40002	\$4,997,389	\$20,376,348	24.53%	2,304.03	25%	Yes	
Stanley County 57-1	57001	(\$304,612)	\$5,153,412	-5.91%	417.85	30%	Yes	
Summit 54-6	54006	\$873,387	\$2,261,450	38.62%	164.00	40%	Yes	
Tea Area 41-5	41005	\$2,803,329	\$19,317,909	14.51%	2,428.62	25%	Yes	
Timber Lake 20-3	20003	\$210,561	\$5,559,160	3.79%	346.00	30%	Yes	
Todd County 66-1	66001	(\$457,424)	\$29,634,439	-1.54%	1,961.50	25%	Yes	
Tripp-Delmont 33-5	33005	\$1,021,368	\$2,896,922	35.26%	146.00	40%	Yes	
Tri-Valley 49-6	49006	\$1,689,592	\$9,801,143	17.24%	936.48	25%	Yes	
Vermillion 13-1	13001	\$3,019,991	\$13,243,645	22.80%	1,305.81	25%	Yes	
Viborg-Hurley 60-6	60006	\$1,110,298	\$3,733,394	29.74%	384.78	30%	Yes	
Wagner Community 11-4	11004	(\$1,443,736)	\$12,185,638	-11.85%	787.00	25%	Yes	
Wakpala 15-3	15003	(\$374,186)	\$3,973,401	-9.42%	159.00	40%	Yes	
Wall 51-5	51005	(\$350,334)	\$3,515,496	-9.97%	273.88	30%	Yes	
Warner 06-5	6005	\$655,797	\$2,932,461	22.36%	311.00	30%	Yes	
Watertown 14-4	14004	\$4,843,060	\$31,088,301	15.58%	3,387.89	25%	Yes	
Waubay 18-3	18003	\$185,707	\$2,585,281	7.18%	157.14	40%	Yes	
Waverly 14-5	14005	\$77,044	\$3,175,145	2.43%	256.00	30%	Yes	
Webster Area 18-5	18005	\$595,237	\$4,951,802	12.02%	532.35	30%	Yes	
Wessington Springs 36-2	36002	\$1,090,775	\$4,284,596	25.46%	413.60	30%	Yes	
West Central 49-7	49007	\$3,206,378	\$12,863,237	24.93%	1,397.12	25%	Yes	
White Lake 01-3	1003	\$667,212	\$1,732,456	38.51%	113.00	40%	Yes	
White River 47-1	47001	\$2,541	\$5,548,718	0.05%	380.00	30%	Yes	
Willow Lake 12-3	12003	\$337,462	\$3,399,673	9.93%	317.10	30%	Yes	
Wilmot 54-7	54007	\$352,253	\$2,993,252	11.77%	217.00	30%	Yes	
Winner 59-2	59002	\$1,625,433	\$7,159,344	22.70%	760.00	25%	Yes	
Wolsey-Wessington 02-6	2006	\$228,052	\$3,321,913	6.87%	289.00	30%	Yes	
Woonsocket 55-4	55004	\$569,978	\$2,575,346	22.13%	231.30	30%	Yes	
Yankton 63-3	63003	\$5,167,540	\$25,542,823	20.23%	2,783.05	25%	Yes	