Preliminary Monthly Cash Balance Accountability - Based on FY2025 as of 10/8/2025

as of 10/8/2025							
					Allowable %		
	Lowest	Total GF		Lowest	based on SAFE	Meets State Aid	
	Monthly	Expenditures	Calculated	SAFE	Counts Fall	Accountability,	
District Name	Balance	FY2025	Percent	Count	2023 & 2024	FY2026	Comments
Aberdeen 06-1	\$5,776,024	\$35,315,116	16.36%	4,261.48	25%	Yes	
Agar-Blunt-Onida 58-3	\$1,646,802	\$3,503,419	47.01%	216.06	30%	No	Does not receive state aid
Alcester-Hudson 61-1	\$538,773	\$3,291,299	16.37%	319.00	30%	Yes	
Andes Central 11-1	(\$985,016)	\$5,843,254	-16.86%	289.00	30%	Yes	
Arlington 38-1	\$224,291	\$3,378,799	6.64%	277.00	30%	Yes	
Armour 21-1	\$912,980	\$2,466,878	37.01%	196.38	40%	Yes	
Avon 04-1	\$683,033	\$2,621,870	26.05%	213.00	30%	Yes	
Baltic 49-1	\$887,994	\$4,850,783	18.31%	546.25	30%	Yes	
Belle Fourche 09-1	\$1,344,844	\$11,466,289	11.73%	1,242.89	25%	Yes	
Bennett County 03-1	(\$8,820)	\$6,470,389	-0.14%	425.58	30%	Yes	
Beresford 61-2	\$696,599	\$6,029,277	11.55%	650.82	25%	Yes	
Bison 52-1	\$318,076	\$2,041,779	15.58%	135.40	40%	Yes	
Bon Homme 04-2	(\$446,355)	\$5,266,353	-8.48%	548.00	30%	Yes	
Bowdle 22-1	\$414,655	\$1,673,158	24.78%	83.13	40%	Yes	
Brandon Valley 49-2	\$5,508,228	\$40,491,339	13.60%	5,016.72	25%	Yes	
Bridgewater-Emery 30-3	\$804,829	\$3,309,242	24.32%	317.20	30%	Yes	
Britton-Hecla 45-4	\$554,516	\$4,198,581	13.21%	469.13	30%	Yes	
Brookings 05-1	\$4,163,884	\$28,873,901	14.42%	3,456.40	25%	Yes	
Burke 26-2	\$326,845	\$3,012,245	10.85%	206.29	30%	Yes	
Canistota 43-1	\$613,497	\$3,012,679	20.36%	299.43	30%	Yes	
Canton 41-1	\$679,258	\$7,884,581	8.62%	886.88	25%	Yes	
Castlewood 28-1	\$528,128	\$3,160,386	16.71%	323.16	30%	Yes	
Centerville 60-1	\$334,372	\$2,892,802	11.56%	252.00	30%	Yes	
Chamberlain 07-1	(\$477,951)	\$9,388,916	-5.09%	846.66	25%	Yes	
Chester Area 39-1	\$272,692	\$4,911,329	5.55%	512.00	30%	Yes	
Clark 12-2	\$1,004,337	\$4,716,465	21.29%	467.00	30%	Yes	
Colman-Egan 50-5	\$871,948	\$3,117,088	27.97%	304.99	30%	Yes	
Colome 59-3	\$339,527	\$2,057,686	16.50%	130.80	40%	Yes	
Corsica-Stickney 21-3	\$246,612	\$3,162,491	7.80%	249.10	30%	Yes	
Custer 16-1	(\$330,712)	\$10,550,309	-3.13%	871.48	25%	Yes	
Dakota Valley 61-8	\$1,740,057	\$12,338,161	14.10%	1,339.04	25%	Yes	
De Smet 38-2	\$260,976	\$3,736,535	6.98%	337.00	30%	Yes	
Dell Rapids 49-3	\$1,177,585	\$8,222,122	14.32%	975.57	25%	Yes	
Deubrook Area 05-6	\$982,110	\$4,066,516	24.15%	400.00	30%	Yes	
Deuel 19-4	\$946,147	\$4,911,388	19.26%	512.30	30%	Yes	
Doland 56-2	\$249,289	\$1,983,692	12.57%	138.00	40%	Yes	
Douglas 51-1	(\$2,908,738)	\$26,983,075	-10.78%	2,755.38	25%	Yes	
Dupree 64-2	(\$770,229)	\$5,804,512	-13.27%	350.30	30%	Yes	
Eagle Butte 20-1	(\$235,202)	\$8,748,027	-2.69%	378.00	30%	Yes	
Edgemont 23-1	\$89,388	\$1,780,265	5.02%	112.00	40%	Yes	
Edmunds Central 22-5	\$482,014	\$2,196,102	21.95%	131.00	40%	Yes	
Elk Mountain 16-2	\$99,716	\$508,243	19.62%	12.00	40%	Yes	
Elk Point-Jefferson 61-7	\$1,046,205	\$5,742,901	18.22%	687.10	25%	Yes	
Elkton 05-3	\$988,164	\$4,314,489	22.90%	351.33	30%	Yes	
Estelline 28-2	\$677,860	\$3,217,545	21.07%	262.57	30%	Yes	
Ethan 17-1	\$713,019	\$2,596,745	27.46%	270.00	30%	Yes	
Eureka 44-1	\$883,014	\$2,296,449	38.45%	154.20	40%	Yes	
Faith 46-2	\$932,290	\$2,354,565	39.60%	181.10	40%	Yes	
Faulkton Area 24-4	\$1,055,204	\$4,025,154	26.22%	374.00	30%	Yes	
Flandreau 50-3	\$1,242,672	\$6,874,887	18.08%	705.58	25%	Yes	
Florence 14-1	\$554,771	\$3,068,241	18.08%	313.35	30%	Yes	
Frederick Area 06-2	\$1,023,734	\$2,327,705	43.98%	173.00	40%	No	
Freeman 33-1	\$944,050	\$4,720,316	20.00%	421.59	30%	Yes	
Garretson 49-4	\$51,195	\$4,645,492	1.10%	456.44	30%	Yes	
Gayville-Volin 63-1	\$747,552	\$2,622,979	28.50%	255.00	30%	Yes	
Gettysburg 53-1	\$313,864	\$2,239,581	14.01%	215.00	30%	Yes	
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	Lowest	Total GF		Lowest	based on SAFE	Meets State Aid	
	Monthly	Expenditures	Calculated	SAFE	Counts Fall	Accountability,	
District Name	Balance	FY2025	Percent	Count	2023 & 2024	FY2026	Comments
Gregory 26-4	\$832,324	\$3,843,468	21.66%	407.31	30%	Yes	
Groton Area 06-6	\$313,687	\$5,618,927	5.58%	570.10	30%	Yes	
Haakon 27-1	\$874,568	\$3,331,152	26.25%	323.81	30%	Yes	
Hamlin 28-3	\$1,850,258	\$7,407,334	24.98%	841.10	25%	Yes	
Hanson 30-1	\$968,721	\$3,245,314	29.85%	371.00	30%	Yes	
Harding County 31-1	(\$68,394)	\$3,142,708	-2.18%	221.40	30%	Yes	
Harrisburg 41-2	\$3,566,016	\$54,889,142	6.50%	6,071.99	25%	Yes	
Henry 14-2 Herreid 10-1	\$859,713	\$2,285,316	37.62% 39.18%	180.00 138.00	40% 40%	Yes Yes	
	\$693,375 \$342,312	\$1,769,866	12.13%	214.20	30%	Yes	
Highmore-Harrold 34-2 Hill City 51-2	\$1,511,736	\$2,821,320 \$5,037,430	30.01%	498.80	30%	No	Dans not vessive state aid
Hitchcock-Tulare 56-6	(\$23,268)	\$2,972,870	-0.78%	221.00	30%	Yes	Does not receive state aid
Hot Springs 23-2	\$232,758	\$6,231,278	3.74%	691.94	25%	Yes	
Hoven 53-2	\$1,182,403	\$1,843,847	64.13%	105.00	40%	No	Dans not receive state aid
Howard 48-3	\$1,182,403	\$3,956,207	24.67%	334.00	30%	Yes	Does not receive state aid
Huron 02-2	\$3,391,639	\$28,568,512	11.87%	2,949.22	25%	Yes	
Ipswich Public 22-6	\$826,829	\$4,271,351	19.36%	408.27	30%	Yes	
Irene-Wakonda 13-3	\$616,220	\$3,244,306	18.99%	275.52	30%	Yes	
Iroquois 02-3	\$703,563	\$2,837,458	24.80%	213.06	30%	Yes	
Jones County 37-3	\$498,434	\$2,293,129	21.74%	180.00	40%	Yes	
Kadoka Area 35-2	\$162,342	\$4,396,308	3.69%	272.13	30%	Yes	
Kimball 07-2	\$136,369	\$3,585,057	3.80%	340.12	30%	Yes	
Lake Preston 38-3	\$195,889	\$2,644,995	7.41%	164.00	40%	Yes	
Langford Area 45-5	\$457,968	\$2,282,106	20.07%	225.00	30%	Yes	
Lead-Deadwood 40-1	\$2,851,537	\$9,336,217	30.54%	637.88	25%	No	Does not receive state aid
Lemmon 52-4	\$132,125	\$3,214,182	4.11%	283.81	30%	Yes	
Lennox 41-4	\$829,259	\$9,107,575	9.11%	1,125.97	25%	Yes	
Leola 44-2	\$658,333	\$2,978,350	22.10%	192.00	40%	Yes	
Lyman 42-1	\$31,476	\$4,914,893	0.64%	309.00	30%	Yes	
Madison Central 39-2	\$1,529,417	\$9,994,453	15.30%	1,172.68	25%	Yes	
Marion 60-3	\$326,984	\$2,442,714	13.39%	203.00	30%	Yes	
McCook Central 43-7	\$729,262	\$4,264,913	17.10%	421.63	30%	Yes	
McIntosh 15-1	\$61,148	\$3,409,804	1.79%	122.00	40%	Yes	
McLaughlin 15-2	(\$679,118)	\$7,864,672	-8.64%	408.40	30%	Yes	
Meade 46-1	\$5,391,646	\$25,101,214	21.48%	3,028.87	25%	Yes	
Menno 33-2	(\$241,043)	\$3,326,845	-7.25%	251.00	30%	Yes	
Milbank 25-4	\$419,749	\$10,086,942	4.16%	975.03	25%	Yes	
Miller 29-4	\$1,674,702	\$5,333,193	31.40%	470.03	30%	No	
Mitchell 17-2	\$3,847,724	\$24,794,027	15.52%	2,636.43	25%	Yes	
Mobridge-Pollock 62-6	\$1,360,343	\$5,807,502	23.42%	593.24	30%	Yes	
Montrose 43-2	\$726,579	\$2,706,417	26.85%	255.00	30%	Yes	
Mount Vernon 17-3	\$807,129	\$2,715,631	29.72%	244.00	30%	Yes	
New Underwood 51-3	\$746,137	\$2,984,037	25.00%	274.00	30%	Yes	
Newell 09-2	\$606,407	\$2,756,909	22.00%	215.80	30%	Yes	
Northwestern Area 56-7	\$373,009	\$3,432,898	10.87%	346.10	30%	Yes	
Oelrichs 23-3	(\$4,185)	\$2,690,563	-0.16%	106.00	40%	Yes	
Oglala Lakota 65-1	(\$14,073,800)	\$42,625,314	-33.02%	1,632.32	25%	Yes	
Oldham-Ramona-Rutland 39-6	\$900,999	\$3,530,498	25.52%	274.00	30%	Yes	
Parker 60-4	\$688,675	\$3,985,469	17.28%	453.78	30%	Yes	
Parkston 33-3	\$1,089,691	\$5,254,014	20.74%	535.30	30%	Yes	
Pierre 32-2	\$4,786,348	\$23,040,675	20.77%	2,699.23	25%	Yes	
Plankinton 01-1	\$375,933	\$3,554,605	10.58%	266.50	30%	Yes	
Platte-Geddes 11-5	\$1,225,013	\$5,148,787	23.79%	513.00	30%	Yes	
Rapid City Area 51-4	\$3,982,097	\$105,796,953	3.76%	12,195.22	25%	Yes	
Redfield 56-4	\$304,471	\$5,508,470	5.53%	499.45	30%	Yes	
Rosholt 54-4	\$818,611	\$2,958,959	27.67%	225.00	30%	Yes	

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		T . 105			Allowable %		
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	Monthly	Expenditures	Calculated	SAFE	Counts Fall	Accountability,	
District Name	Balance	FY2025	Percent	Count	2023 & 2024	FY2026	Comments
Sanborn Central 55-5	\$897,492	\$2,810,879	31.93%	198.00	40%	Yes	
Scotland 04-3	\$716,506	\$2,768,814	25.88%	241.39	30%	Yes	
Selby Area 62-5	\$603,355	\$2,483,793	24.29%	176.10	40%	Yes	
Sioux Falls 49-5	\$17,490,572	\$230,678,927	7.58%	24,331.81	25%	Yes	
Sioux Valley 05-5	\$1,134,328	\$6,278,394	18.07%	724.70	25%	Yes	
Sisseton 54-2	\$27,464	\$10,945,537	0.25%	949.10	25%	Yes	
South Central 26-5	(\$174,216)	\$1,620,848	-10.75%	79.07	40%	Yes	
Spearfish 40-2	\$4,997,389	\$20,376,348	24.53%	2,403.75	25%	Yes	
Stanley County 57-1	(\$304,612)	\$5,153,412	-5.91%	421.42	30%	Yes	
Summit 54-6	\$873,387	\$2,261,450	38.62%	172.00	40%	Yes	
Tea Area 41-5	\$2,803,329	\$19,317,909	14.51%	2,428.62	25%	Yes	
Timber Lake 20-3	\$210,561	\$5,559,160	3.79%	351.00	30%	Yes	
Todd County 66-1	(\$457,424)	\$29,634,439	-1.54%	1,988.10	25%	Yes	
Tripp-Delmont 33-5	\$1,021,368	\$2,896,922	35.26%	146.00	40%	Yes	
Tri-Valley 49-6	\$1,689,592	\$9,801,143	17.24%	936.48	25%	Yes	
Vermillion 13-1	\$3,019,991	\$13,243,645	22.80%	1,346.30	25%	Yes	
Viborg-Hurley 60-6	\$1,110,298	\$3,733,394	29.74%	384.78	30%	Yes	
Wagner Community 11-4	(\$1,443,736)	\$12,185,638	-11.85%	787.00	25%	Yes	
Wakpala 15-3	(\$374,186)	\$3,973,401	-9.42%	175.00	40%	Yes	
Wall 51-5	(\$350,334)	\$3,515,496	-9.97%	273.88	30%	Yes	
Warner 06-5	\$655,797	\$2,932,461	22.36%	312.00	30%	Yes	
Watertown 14-4	\$4,843,060	\$31,088,301	15.58%	3,551.34	25%	Yes	
Waubay 18-3	\$185,707	\$2,585,281	7.18%	163.00	40%	Yes	
Waverly 14-5	\$77,044	\$3,175,145	2.43%	256.00	30%	Yes	
Webster Area 18-5	\$595,237	\$4,951,802	12.02%	532.35	30%	Yes	
Wessington Springs 36-2	\$1,090,775	\$4,284,596	25.46%	413.60	30%	Yes	
West Central 49-7	\$3,206,378	\$12,863,237	24.93%	1,422.49	25%	Yes	
White Lake 01-3	\$667,212	\$1,732,456	38.51%	117.00	40%	Yes	
White River 47-1	\$2,541	\$5,548,718	0.05%	402.00	30%	Yes	
Willow Lake 12-3	\$337,462	\$3,399,673	9.93%	317.10	30%	Yes	
Wilmot 54-7	\$352,253	\$2,993,252	11.77%	217.00	30%	Yes	
Winner 59-2	\$1,625,433	\$7,159,344	22.70%	782.10	25%	Yes	
Wolsey-Wessington 02-6	\$228,052	\$3,321,913	6.87%	301.00	30%	Yes	
Woonsocket 55-4	\$569,978	\$2,575,346	22.13%	249.25	30%	Yes	
Yankton 63-3	\$5,167,540	\$25,542,823	20.23%	2,841.88	25%	Yes	