

Preliminary Monthly Cash Balance Accountability - Based on FY2026

as of 10/6/2026

District Name	Dist #	Lowest Monthly Balance	Total GF Expenditures FY2026	Calculated Percent	Lowest SAFE Count from Fall 2024, Fall 2025 or PRELIMINARY Fall 2026	Allowable % based on Lowest SAFE Count	Meets State Aid Accountability, FY2027
Aberdeen 06-1	6001	\$6,045,636	\$34,876,201	17.33%	4,071.60	25%	Yes
Agar-Blunt-Onida 58-3	58003	\$1,481,477	\$3,841,592	38.56%	216.06	30%	No
Alcester-Hudson 61-1	61001	\$672,850	\$3,363,527	20.00%	319.00	30%	Yes
Andes Central 11-1	11001	(\$332,917)	\$5,772,265	-5.77%	270.00	30%	Yes
Arlington 38-1	38001	\$104,639	\$3,406,944	3.07%	269.00	30%	Yes
Armour 21-1	21001	\$761,110	\$2,715,048	28.03%	202.00	30%	Yes
Avon 04-1	4001	\$742,790	\$2,522,666	29.44%	212.13	30%	Yes
Baltic 49-1	49001	\$850,726	\$4,912,236	17.32%	546.25	30%	Yes
Belle Fourche 09-1	9001	\$1,010,891	\$11,273,542	8.97%	1,164.71	25%	Yes
Bennett County 03-1	3001	(\$227,981)	\$6,414,638	-3.55%	414.00	30%	Yes
Beresford 61-2	61002	\$434,669	\$6,066,669	7.16%	609.45	25%	Yes
Bison 52-1	52001	\$198,268	\$2,106,772	9.41%	118.00	40%	Yes
Bon Homme 04-2	4002	(\$273,585)	\$5,342,537	-5.12%	531.48	30%	Yes
Bowdle 22-1	22001	\$467,979	\$1,430,922	32.70%	64.55	40%	Yes
Brandon Valley 49-2	49002	\$8,273,814	\$42,545,294	19.45%	5,131.73	25%	Yes
Bridgewater-Emery 30-3	30003	\$803,419	\$3,284,360	24.46%	289.70	30%	Yes
Britton-Hecla 45-4	45004	\$852,400	\$4,322,899	19.72%	428.00	30%	Yes
Brookings 05-1	5001	\$5,746,247	\$29,233,011	19.66%	3,343.99	25%	Yes
Burke 26-2	26002	\$230,760	\$3,042,717	7.58%	190.10	40%	Yes
Canistota 43-1	43001	\$409,913	\$2,899,826	14.14%	283.59	30%	Yes
Canton 41-1	41001	\$740,518	\$7,923,051	9.35%	875.45	25%	Yes
Castlewood 28-1	28001	\$625,251	\$3,247,244	19.25%	341.00	30%	Yes
Centerville 60-1	60001	(\$138,107)	\$2,802,240	-4.93%	227.93	30%	Yes
Chamberlain 07-1	7001	(\$260,148)	\$9,207,426	-2.83%	817.29	25%	Yes
Chester Area 39-1	39001	\$91,639	\$5,080,423	1.80%	524.60	30%	Yes
Clark 12-2	12002	\$879,296	\$4,825,259	18.22%	470.00	30%	Yes
Colman-Egan 50-5	50005	\$887,369	\$3,134,257	28.31%	331.20	30%	Yes
Colome 59-3	59003	\$15,114	\$2,256,592	0.67%	130.80	40%	Yes
Corsica-Stickney 21-3	21003	\$494,759	\$3,245,144	15.25%	246.56	30%	Yes
Custer 16-1	16001	(\$1,110,594)	\$10,486,301	-10.59%	836.01	25%	Yes
Dakota Valley 61-8	61008	\$1,059,722	\$12,190,309	8.69%	1,295.17	25%	Yes
De Smet 38-2	38002	\$192,545	\$4,141,485	4.65%	343.00	30%	Yes
Dell Rapids 49-3	49003	\$1,307,975	\$7,975,373	16.40%	929.50	25%	Yes
Deubrook Area 05-6	5006	\$1,065,872	\$4,184,721	25.47%	403.10	30%	Yes
Deuel 19-4	19004	\$955,540	\$4,981,286	19.18%	502.00	30%	Yes
Doland 56-2	56002	\$388,867	\$1,857,080	20.94%	136.00	40%	Yes
Douglas 51-1	51001	(\$2,177,536)	\$27,754,098	-7.85%	2,775.27	25%	Yes
Dupree 64-2	64002	(\$909,999)	\$5,879,636	-15.48%	350.30	30%	Yes
Eagle Butte 20-1	20001	(\$668,342)	\$9,568,436	-6.98%	282.01	30%	Yes
Edgemont 23-1	23001	\$103,587	\$1,928,856	5.37%	101.00	40%	Yes
Edmunds Central 22-5	22005	\$596,168	\$2,302,416	25.89%	131.00	40%	Yes
Elk Mountain 16-2	16002	(\$28,545)	\$531,179	-5.37%	12.00	40%	Yes
Elk Point-Jefferson 61-7	61007	\$833,226	\$5,838,990	14.27%	662.33	25%	Yes
Elkton 05-3	5003	\$1,158,239	\$4,425,011	26.17%	348.44	30%	Yes
Estelline 28-2	28002	\$600,888	\$3,214,822	18.69%	274.93	30%	Yes
Ethan 17-1	17001	\$779,935	\$2,618,106	29.79%	270.00	30%	Yes
Eureka 44-1	44001	\$722,809	\$2,518,676	28.70%	154.20	40%	Yes
Faith 46-2	46002	\$850,869	\$2,241,172	37.97%	179.00	40%	Yes
Faulkton Area 24-4	24004	\$1,085,617	\$4,172,412	26.02%	386.00	30%	Yes
Flandreau 50-3	50003	\$854,135	\$7,090,025	12.05%	650.43	25%	Yes
Florence 14-1	14001	\$602,429	\$3,316,873	18.16%	324.46	30%	Yes
Frederick Area 06-2	6002	\$825,294	\$2,513,632	32.83%	150.00	40%	Yes
Freeman 33-1	33001	\$821,521	\$4,662,771	17.62%	426.85	30%	Yes
Garretson 49-4	49004	(\$30,515)	\$4,526,523	-0.67%	464.12	30%	Yes
Gayville-Volin 63-1	63001	\$701,987	\$2,557,958	27.44%	248.00	30%	Yes
Gettysburg 53-1	53001	\$344,080	\$2,364,039	14.55%	199.55	40%	Yes
Gregory 26-4	26004	\$948,141	\$3,999,884	23.70%	392.95	30%	Yes

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Groton Area 06-6	6006	\$1,136,054	\$5,749,977	19.76%	551.30	30%	Yes
Haakon 27-1	27001	\$962,492	\$3,253,675	29.58%	293.61	30%	Yes
Hamlin 28-3	28003	\$1,370,975	\$7,586,946	18.07%	843.00	25%	Yes
Hanson 30-1	30001	\$1,024,545	\$3,420,229	29.96%	341.00	30%	Yes
Harding County 31-1	31001	(\$73,186)	\$3,227,986	-2.27%	226.80	30%	Yes
Harrisburg 41-2	41002	\$2,156,735	\$56,442,371	3.82%	6,191.44	25%	Yes
Henry 14-2	14002	\$470,478	\$2,332,193	20.17%	145.00	40%	Yes
Herreid 10-1	10001	\$839,017	\$2,117,650	39.62%	138.20	40%	Yes
Highmore-Harrold 34-2	34002	\$493,071	\$2,914,042	16.92%	214.20	30%	Yes
Hill City 51-2	51002	\$967,796	\$5,340,939	18.12%	497.40	30%	Yes
Hitchcock-Tulare 56-6	56006	(\$116,330)	\$2,952,661	-3.94%	211.00	30%	Yes
Hot Springs 23-2	23002	\$443,263	\$6,172,684	7.18%	618.74	25%	Yes
Hoven 53-2	53002	\$1,249,720	\$1,926,318	64.88%	102.00	40%	No
Howard 48-3	48003	\$563,922	\$3,935,848	14.33%	324.14	30%	Yes
Huron 02-2	2002	\$3,927,109	\$28,319,934	13.87%	2,967.68	25%	Yes
Ipswich Public 22-6	22006	\$576,522	\$4,478,109	12.87%	430.14	30%	Yes
Irene-Wakonda 13-3	13003	\$802,105	\$3,169,170	25.31%	270.17	30%	Yes
Iroquois 02-3	2003	\$729,322	\$2,859,663	25.50%	181.20	40%	Yes
Jones County 37-3	37003	\$638,955	\$2,058,673	31.04%	173.14	40%	Yes
Kadoka Area 35-2	35002	\$248,111	\$4,249,832	5.84%	272.13	30%	Yes
Kimball 07-2	7002	\$18,447	\$3,699,316	0.50%	337.00	30%	Yes
Lake Preston 38-3	38003	\$186,240	\$2,656,371	7.01%	164.00	40%	Yes
Langford Area 45-5	45005	\$473,757	\$2,512,841	18.85%	221.00	30%	Yes
Lead-Deadwood 40-1	40001	\$2,726,795	\$9,721,679	28.05%	568.34	30%	Yes
Lemmon 52-4	52004	\$219,112	\$3,332,206	6.58%	278.20	30%	Yes
Lennox 41-4	41004	\$1,101,201	\$9,065,292	12.15%	1,125.97	25%	Yes
Leola 44-2	44002	\$728,922	\$3,129,113	23.29%	193.00	40%	Yes
Lyman 42-1	42001	(\$33,449)	\$4,717,546	-0.71%	309.00	30%	Yes
Madison Central 39-2	39002	\$1,674,843	\$10,067,706	16.64%	1,147.81	25%	Yes
Marion 60-3	60003	\$234,214	\$2,491,866	9.40%	169.30	40%	Yes
McCook Central 43-7	43007	\$316,633	\$4,353,293	7.27%	398.07	30%	Yes
McIntosh 15-1	15001	\$72,425	\$3,447,731	2.10%	122.00	40%	Yes
McLaughlin 15-2	15002	(\$2,319,364)	\$7,917,150	-29.30%	384.80	30%	Yes
Meade 46-1	46001	\$4,612,517	\$25,470,646	18.11%	2,885.62	25%	Yes
Menno 33-2	33002	(\$380,734)	\$3,213,719	-11.85%	242.20	30%	Yes
Milbank 25-4	25004	\$239,381	\$10,012,722	2.39%	975.03	25%	Yes
Miller 29-4	29004	\$1,500,276	\$5,796,182	25.88%	433.10	30%	Yes
Mitchell 17-2	17002	\$939,902	\$25,347,043	3.71%	2,573.12	25%	Yes
Mobridge-Pollock 62-6	62006	\$1,058,740	\$6,065,387	17.46%	558.44	30%	Yes
Montrose 43-2	43002	\$746,061	\$2,714,941	27.48%	252.00	30%	Yes
Mount Vernon 17-3	17003	\$723,896	\$2,675,157	27.06%	220.00	30%	Yes
New Underwood 51-3	51003	\$523,038	\$2,919,995	17.91%	263.22	30%	Yes
Newell 09-2	9002	\$891,752	\$2,619,378	34.04%	174.39	40%	Yes
Northwestern Area 56-7	56007	\$319,587	\$3,476,759	9.19%	374.10	30%	Yes
Oelrichs 23-3	23003	(\$67,757)	\$2,556,708	-2.65%	103.00	40%	Yes
Oglala Lakota 65-1	65001	(\$13,756,955)	\$41,122,068	-33.45%	1,603.84	25%	Yes
Oldham-Ramona-Rutland 39-6	39006	\$870,919	\$2,938,303	29.64%	157.00	40%	Yes
Parker 60-4	60004	\$870,044	\$4,176,351	20.83%	453.78	30%	Yes
Parkston 33-3	33003	\$1,168,032	\$5,356,513	21.81%	530.20	30%	Yes
Pierre 32-2	32002	\$4,980,651	\$23,063,651	21.60%	2,565.98	25%	Yes
Plankinton 01-1	1001	\$199,402	\$3,383,778	5.89%	247.00	30%	Yes
Platte-Geddes 11-5	11005	\$1,197,381	\$5,345,712	22.40%	521.86	30%	Yes
Rapid City Area 51-4	51004	\$2,900,268	\$110,938,038	2.61%	11,791.50	25%	Yes
Redfield 56-4	56004	(\$19,179)	\$5,131,603	-0.37%	499.45	30%	Yes
Rosholt 54-4	54004	\$491,942	\$2,860,717	17.20%	213.00	30%	Yes
Sanborn Central 55-5	55005	\$560,054	\$2,829,664	19.79%	205.00	30%	Yes
Scotland 04-3	4003	\$468,342	\$3,054,907	15.33%	241.39	30%	Yes

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Selby Area 62-5	62005	\$528,956	\$2,600,928	20.34%	173.00	40%	Yes
Sioux Falls 49-5	49005	\$20,781,296	\$236,010,072	8.81%	23,879.85	25%	Yes
Sioux Valley 05-5	5005	\$1,471,972	\$6,574,872	22.39%	743.88	25%	Yes
Sisseton 54-2	54002	\$1,335,667	\$11,174,600	11.95%	924.20	25%	Yes
South Central 26-5	26005	(\$384,026)	\$1,744,949	-22.01%	76.00	40%	Yes
Spearfish 40-2	40002	\$5,106,920	\$20,457,361	24.96%	2,244.74	25%	Yes
Stanley County 57-1	57001	(\$190,108)	\$5,048,059	-3.77%	388.65	30%	Yes
Summit 54-6	54006	\$640,107	\$2,176,683	29.41%	143.00	40%	Yes
Tea Area 41-5	41005	\$3,921,460	\$20,290,558	19.33%	2,536.39	25%	Yes
Timber Lake 20-3	20003	\$242,058	\$5,790,011	4.18%	333.00	30%	Yes
Todd County 66-1	66001	(\$952,742)	\$31,338,994	-3.04%	1,915.70	25%	Yes
Tripp-Delmont 33-5	33005	\$329,218	\$2,542,722	12.95%	148.00	40%	Yes
Tri-Valley 49-6	49006	\$1,612,720	\$10,367,299	15.56%	956.00	25%	Yes
Vermillion 13-1	13001	\$2,943,309	\$12,262,505	24.00%	1,224.32	25%	Yes
Viborg-Hurley 60-6	60006	\$1,077,027	\$3,701,654	29.10%	368.65	30%	Yes
Wagner Community 11-4	11004	(\$1,705,695)	\$13,708,722	-12.44%	813.59	25%	Yes
Wakpala 15-3	15003	\$875,947	\$3,784,385	23.15%	153.00	40%	Yes
Wall 51-5	51005	(\$477,003)	\$3,640,022	-13.10%	263.05	30%	Yes
Warner 06-5	6005	\$648,618	\$2,933,316	22.11%	311.00	30%	Yes
Watertown 14-4	14004	\$4,877,117	\$29,807,497	16.36%	3,236.44	25%	Yes
Waubay 18-3	18003	\$105,971	\$2,666,242	3.97%	156.00	40%	Yes
Waverly 14-5	14005	(\$209,370)	\$3,335,592	-6.28%	253.12	30%	Yes
Webster Area 18-5	18005	\$638,415	\$5,023,766	12.71%	510.36	30%	Yes
Wessington Springs 36-2	36002	\$567,774	\$4,430,982	12.81%	447.48	30%	Yes
West Central 49-7	49007	\$2,669,821	\$12,507,116	21.35%	1,353.32	25%	Yes
White Lake 01-3	1003	\$666,930	\$1,806,244	36.92%	113.00	40%	Yes
White River 47-1	47001	(\$221,923)	\$5,647,844	-3.93%	380.00	30%	Yes
Willow Lake 12-3	12003	\$285,496	\$3,548,817	8.04%	329.00	30%	Yes
Wilmot 54-7	54007	\$327,779	\$3,213,463	10.20%	210.00	30%	Yes
Winner 59-2	59002	\$1,250,138	\$7,173,251	17.43%	760.00	25%	Yes
Wolsey-Wessington 02-6	2006	\$58,688	\$3,302,745	1.78%	285.00	30%	Yes
Woonsocket 55-4	55004	\$205,575	\$2,541,799	8.09%	215.50	30%	Yes
Yankton 63-3	63003	\$4,577,146	\$26,351,982	17.37%	2,768.80	25%	Yes