POLICY: Format of Reorganization Plans
Effective: July 1, 2010
Updated: May 12, 2010

Purpose: The contents of a school district reorganization plan are prescribed by SDCL 13-6-13. This policy outlines for districts the format that such plans must follow.

A. Plan pages must be numbered; this does not apply to attachments.
B. Cover page must include a date. The date must concur with board resolution to approve and submit to the Department of Education. If multiple plans are submitted, it must be clearly identifiable which is the most recent plan or final plan submitted.
C. All required components of the plan need to be referenced. If a component is not applicable, please indicate as such. It is recommended to address each content requirement within the plan in the same order as outlined in SDCL 13-6-13.
D. Plan must be able to be reproduced or copied on paper no larger than 8.5” x 11.” This includes the maps.
E. Legal descriptions must include (as appropriate) the County, Township, Range and Section. Lists of individuals and/or tax rolls are not considered an acceptable format.
F. Statement with regard to proposed method of adjustments of assets and liabilities:
   ✓ Donations or contributions of any assets are only allowed when granting to another South Dakota governmental entity (SDCL 6-5-5), which must be specifically identified, and if they involve multiple entities, show how the allocation shall be split.
   ✓ If aligning the percentage of adjustment to the distribution of land area or valuation, the plan must include the specific percentage break down that is applicable.
G. Reasonably detailed budget shall include a revenue/expenditure statement for each governmental fund operated.
H. Additional information should include (as applicable):
   ✓ Identification of district of record (contact for future questions about transcripts, records and students from a closing school district)
   ✓ If plan includes an opt-out or the continuation of an opt-out, the plan must include all required documentation as outlined in the statute 13-6-13 and 10-12-43.
   ✓ An acknowledgement and actions taken by the districts involved regarding annual financial reporting and completion of audits for closing districts.

Other Suggestions*

a. Electronic submission is encouraged; PDF format is preferred.
b. Include contact information regarding any questions about the plan and/or the setting of the election date.
c. If creating a new district, choose a district name that is different than the present name. This clearly and visually identifies the new district when the reorganization is effective. The Department of Education assigns a new district number to all newly created school districts.
d. Make valuations, enrollments and budgets as current as possible.

e. If school board members will be elected from representation areas, provide the documentation to support how those representation areas were determined and also an assurance statement that the representation areas will be reviewed as required by statute.

f. Do not ask the Secretary of Education to approve a plan that includes questionable allocations or accounting/auditing practices. If donating current or future assets or requesting allowances that would be considered unique to the plan, research the authority to do as outlined and/or provide documentation that supports inclusion within the plan, such as a letter from your school attorney or school auditor that indicates their review.

g. Deadlines for submitting a plan to the Department of Education for approval:
   - Reorganization or consolidation plans – 1st week of January
   - Dissolve and attach plans – 1st week of April

*These suggestions, although helpful, if not followed may not keep a plan from being approved by the department.