

**LEA Maintenance of Effort Eligibility and  
IDEA Consortium Agreement Between**

Name of Cooperative: \_\_\_\_\_

Name of Local Education Agency (LEA): \_\_\_\_\_

The LEA agrees to assign its Federal IDEA Part B, Sections 611 and 619 school year 2016-2017 grant allocations to the Cooperative. In return, the Cooperative will submit a group application on behalf of all the participating Cooperative members to the South Dakota Department of Education for IDEA Part B funding. As the grant applicant, the Cooperative will serve as the project fiscal agent, and coordinate all project services and activities detailed in the group application.

**Maintenance of Effort Requirement (MOE): 34 CFR 300.203**

The LEA must expend the same amount of local, or state and local funding for special education and related services as it expended in the comparison fiscal year. The LEA must not use funds provided under Part B of the IDEA to reduce the level of expenditures for the education of children with disabilities made by the LEA from local, or state and local funds. There are some exceptions to allow for decreases in an LEA’s MOE from one fiscal year to the next.

Any state or local funds used for coordinated early intervening services (CEIS) will not be counted in the LEA’s maintenance of effort calculation, as those funds are not used for providing special education and related services.

**Determining Eligibility for IDEA Part B Funding**

The LEA needs to pass at least one of the four MOE tests below to maintain eligibility to participate in next year’s IDEA program. Enter the Actual Comparison Year information from and then enter your LEA’s budgeted amounts for FY 2017.

The LEA must budget at least the same amount of funds for the education of children with disabilities as the LEA spent in the previous fiscal year from the following sources:

1. Local Funds (must have auditable data)
2. Combined State and Local Funds
3. Local Funds per Capita (must have auditable data)
4. Combined State and Local Funds per Capita

Enter Projected Number of Children with Disabilities for FY 2017 (3 - 21 Child Count)

**\* Restriction: An LEA that wants the option to use the local funding only methods to calculate MOE must be able to separately track and provide auditable data to clearly distinguish between local and state funds.**

Yes

|   | COMPARISON YEAR | COMPARISON YEAR AMOUNT<br>(see Attachment F) | *BUDGETED FY 2017 |
|---|-----------------|--|-------------------|
| 1. Local Expenditures (must have auditable data)            |                 |  |                   |
| 2. State and Local Expenditures                             |                 |  |                   |
| 3. Local Expenditures per Capita (must have auditable data) |                 |  |                   |
| 4. State and Local Expenditures per Capita                  |                 |  |                   |

No

|  | COMPARISON YEAR | COMPARISON YEAR AMOUNT<br>(see Attachment F) | *BUDGETED FY 2017 |
|--|-----------------|--|-------------------|
| 2. State and Local Expenditures            |                 |  |                   |
| 4. State and Local Expenditures per Capita |                 |  |                   |

**\*Note:** Amounts reported above should be expenditures, not revenues. Do not include state or local funds used for CEIS, Federal IDEA, Impact Aid, or Medicaid expenditures in actual or budgeted amounts.

**Compliance Standard for MOE**

A final analysis of an LEA's MOE compliance does not occur until after the fiscal year has closed. The standard for determining whether the MOE requirement has actually been met in a fiscal year is that the LEA meets at least one of the four tests through actual expenditures compared to the comparison year.

**Non-Compliance with MOE**

If an LEA does not pass at least one of these MOE tests, the LEA must provide documentation to the SD Department of Education explaining how one of the exceptions allowed has occurred. If the LEA is unable to establish an allowable exception, non-compliance will be determined and the LEA will be required to pay the amount it fell below the MOE requirement to the South Dakota Department of Education.

**Exceptions to Maintenance of Effort: 34 CFR 300.204 and 300.205**

An LEA may reduce the level of expenditures from local, or State and local funds below the level of those expenditures for the preceding fiscal year if the reduction is attributable to the following, previously paid for with State or local funds. Please check the one(s) that apply to your school district.

- a. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- b. A decrease in the enrollment of children with disabilities.
- c. The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - 1) has left the jurisdiction of the agency;
  - 2) has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
  - 3) no longer needs the program of special education.
- d. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- e. Maintenance of Effort (MOE) reduction using the 50% rule (authorized under 34 CFR 300.205(a)). The amount of freed up local special education funds the LEA spent on ESEA activities in FY 2015. The LEA was able to reduce their MOE using the 50% Rule in FY 2016.  
Reduction Amount (See Attachment K): \_\_\_\_\_

MOE Cooperative Agreement

If you have checked one or more exceptions, please provide an explanation and the exact amount of the difference in expenditures from year to year for each exception. Exceptions only apply to activities previously paid for with State or local funds.

| a. The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel. |          |                    |        |
|---|----------|--------------------|--------|
|   | Position | Reason for Leaving | Amount |
| 1   |          |                    |        |
| 2   |          |                    |        |
| 3   |          |                    |        |

| c. The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child leaves the district, ages out, graduates, or no longer needs the special education program. |                             |        |  |
|--|-----------------------------|--------|--|
| Student ID: _____ Justification: _____   |                             |        |  |
|  | Description of Expenditures | Amount |  |
| 1  |                             |        |  |
| 2  |                             |        |  |
| 3  |                             |        |  |
| Student ID: _____ Justification: _____   |                             |        |  |
|  | Description of Expenditures | Amount |  |
| 1  |                             |        |  |
| 2  |                             |        |  |
| 3  |                             |        |  |
| Student ID: _____ Justification: _____   |                             |        |  |
|  | Description of Expenditures | Amount |  |
| 1  |                             |        |  |
| 2  |                             |        |  |
| 3  |                             |        |  |

| d. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities. |                             |        |
|---|-----------------------------|--------|
|   | Description of Expenditures | Amount |
| 1   |                             |        |
| 2   |                             |        |
| 3   |                             |        |

Total Amount of Allowable Exceptions: \_\_\_\_\_

**LEA's Authorized Representative Signature:**

The School Board has authorized me to sign on the LEA's behalf to participate in the Cooperative Project. I certify to the best of my knowledge the information provided in this agreement is accurate, and that the LEA as a member of the Cooperative will comply with the provisions of Article 24:05 of the Administrative Rules of South Dakota and Individuals with Disabilities Education Act, 2004 (PL 108-446). As a member of the Cooperative application the LEA agrees to be bound to all the requirements and assurances in the Cooperative grant application.

\_\_\_\_\_  
*(Signature of LEA's Authorized Representative)*

\_\_\_\_\_  
*(Print Name and Title)*

\_\_\_\_\_  
*(Date)*

**LEA's Business Managers Signature:**

I have reviewed the Maintenance of Effort information, and to the best of my knowledge the information provided in this agreement is accurate. The LEA intends to spend enough local or State and local funds to meet the Maintenance of Effort requirement.

\_\_\_\_\_  
*(Signature of LEA's Business Manager)*

\_\_\_\_\_  
*(Print Name and Title)*

\_\_\_\_\_  
*(Date)*

**Cooperative's Authorized Representative Signature:**

The Cooperative accepts the above named LEA to participate in the Cooperative Project.

\_\_\_\_\_  
*(Signature of Cooperatives Authorized Representative)*

\_\_\_\_\_  
*(Print Name and Title)*

\_\_\_\_\_  
*(Date)*

**Please upload the form to the Grants Management System under the Consortium tab.**

## ACTUAL COMPARISON YEAR EXPENDITURES

| LEAID   |       | DISTRICT NAME            | Year | Local Expenditures | Year | Local & State Expenditures | Year | Local Expenditures per Capita | Year | Local & State Expenditures per Capita |
|---------|-------|--------------------------|------|--------------------|------|----------------------------|------|-------------------------------|------|---------------------------------------|
| 4602070 | 06001 | ABERDEEN 06-1            | 2015 | 3,092,559.00       | 2015 | 5,380,973.00               | 2015 | 5,350.00                      | 2015 | 9,310.00                              |
| 4600042 | 58003 | AGAR-BLUNT-ONIDA 58-3    | 2015 | 302,806.00         | 2015 | 302,806.00                 | 2014 | 8,184.00                      | 2014 | 8,184.00                              |
| 4600028 | 61001 | ALCESTER-HUDSON 61-1     | 2015 | 444,492.00         | 2015 | 444,492.00                 | 2015 | 8,890.00                      | 2015 | 8,890.00                              |
| 4639540 | 11001 | ANDES CENTRAL 11-1       | 2015 | 199,959.00         | 2013 | 324,875.00                 | 2015 | 4,877.00                      | 2015 | 7,076.00                              |
| 4603720 | 38001 | ARLINGTON 38-1           | 2015 | 316,594.00         | 2015 | 316,594.00                 | 2015 | 16,663.00                     | 2015 | 16,663.00                             |
| 4603780 | 21001 | ARMOUR 21-1              | 2015 | 130,175.00         | 2015 | 130,280.00                 | 2015 | 11,834.00                     | 2015 | 11,844.00                             |
| 4604270 | 04001 | AVON 04-1                | 2015 | 215,801.00         | 2015 | 449,586.00                 | 2015 | 6,744.00                      | 2015 | 14,050.00                             |
| 4604680 | 49001 | BALTIC 49-1              | 2015 | 278,824.00         | 2015 | 474,187.00                 | 2015 | 5,163.00                      | 2015 | 8,781.00                              |
| 4605610 | 09001 | BELLE FOURCHE 09-1       | 2015 | 685,633.00         | 2015 | 1,512,011.00               | 2015 | 3,345.00                      | 2015 | 7,376.00                              |
| 4606240 | 03001 | BENNETT COUNTY 03-1      | 2015 | 306,785.00         | 2015 | 492,583.00                 | 2015 | 4,648.00                      | 2015 | 7,463.00                              |
| 4606360 | 61002 | BERESFORD 61-2           | 2015 | 609,909.00         | 2015 | 734,526.00                 | 2014 | 6,227.00                      | 2014 | 7,294.00                              |
| 4606960 | 25001 | BIG STONE CITY 25-1      | 2015 | 148,883.00         | 2015 | 166,613.00                 | 2015 | 18,610.00                     | 2015 | 20,827.00                             |
| 4607050 | 52001 | BISON 52-1               | 2015 | 165,281.00         | 2015 | 165,281.00                 | 2015 | 8,699.00                      | 2015 | 8,699.00                              |
| 4607400 | 04002 | BON HOMME 04-2           | 2015 | 510,888.00         | 2015 | 868,266.00                 | 2015 | 6,386.00                      | 2015 | 10,853.00                             |
| 4607800 | 22001 | BOWDLE 22-1              | 2015 | 99,008.00          | 2015 | 99,008.00                  | 2015 | 4,950.00                      | 2015 | 4,950.00                              |
| 4607950 | 49002 | BRANDON VALLEY 49-2      | 2014 | 1,934,508.00       | 2015 | 3,935,194.00               | 2015 | 4,534.00                      | 2015 | 9,281.00                              |
| 4621420 | 30003 | BRIDGEWATER-EMERY 30-3   | 2015 | 387,834.00         | 2014 | 387,873.00                 | 2014 | 7,419.00                      | 2014 | 7,459.00                              |
| 4600041 | 45004 | BRITTON-HECLA 45-4       | 2015 | 342,882.00         | 2015 | 342,882.00                 | 2015 | 5,530.00                      | 2015 | 5,530.00                              |
| 4608520 | 05001 | BROOKINGS 05-1           | 2015 | 2,427,490.00       | 2015 | 3,491,566.00               | 2015 | 5,165.00                      | 2015 | 7,429.00                              |
| 4609512 | 26002 | BURKE 26-2               | 2015 | 204,372.00         | 2013 | 206,477.00                 | 2014 | 6,656.00                      | 2014 | 6,661.00                              |
| 4610320 | 43001 | CANISTOTA 43-1           | 2015 | 219,793.00         | 2014 | 349,890.00                 | 2015 | 8,792.00                      | 2015 | 13,174.00                             |
| 4610560 | 41001 | CANTON 41-1              | 2014 | 717,416.00         | 2015 | 1,038,989.00               | 2014 | 5,476.00                      | 2014 | 7,557.00                              |
| 4611280 | 28001 | CASTLEWOOD 28-1          | 2015 | 222,703.00         | 2015 | 229,585.00                 | 2015 | 9,279.00                      | 2014 | 9,401.00                              |
| 4611760 | 60001 | CENTERVILLE 60-1         | 2015 | 268,140.00         | 2015 | 268,140.00                 | 2015 | 5,829.00                      | 2015 | 5,829.00                              |
| 4612000 | 07001 | CHAMBERLAIN 07-1         | 2015 | 565,060.00         | 2015 | 1,248,397.00               | 2015 | 5,595.00                      | 2015 | 12,360.00                             |
| 4612300 | 39001 | CHESTER AREA 39-1        | 2015 | 531,701.00         | 2015 | 592,507.00                 | 2015 | 10,225.00                     | 2015 | 11,394.00                             |
| 4612940 | 12002 | CLARK 12-2               | 2015 | 428,906.00         | 2015 | 428,906.00                 | 2015 | 8,093.00                      | 2015 | 8,093.00                              |
| 4614100 | 50005 | COLMAN-EGAN 50-5         | 2014 | 271,280.00         | 2015 | 363,269.00                 | 2015 | 5,609.00                      | 2013 | 7,930.00                              |
| 4614130 | 59003 | COLOME 59-3              | 2015 | 286,900.00         | 2015 | 286,900.00                 | 2015 | 11,035.00                     | 2015 | 11,035.00                             |
| 4616230 | 21002 | CORSICA-STICKNEY 21-2    | 2015 | -                  | 2015 | -                          | 2015 | -                             | 2015 | -                                     |
| 4616950 | 16001 | CUSTER 16-1              | 2015 | 1,108,083.00       | 2015 | 1,108,083.00               | 2015 | 8,524.00                      | 2015 | 8,524.00                              |
| 4636990 | 61008 | DAKOTA VALLEY 61-8       | 2015 | 1,059,483.00       | 2015 | 1,070,125.00               | 2015 | 7,677.00                      | 2013 | 8,215.00                              |
| 4617850 | 38002 | DE SMET 38-2             | 2015 | 297,503.00         | 2015 | 297,503.00                 | 2015 | 8,750.00                      | 2015 | 8,750.00                              |
| 4618120 | 49003 | DELL RAPIDS 49-3         | 2015 | 732,141.00         | 2015 | 1,054,180.00               | 2015 | 4,849.00                      | 2015 | 6,981.00                              |
| 4678300 | 05006 | DEUBROOK AREA 05-6       | 2015 | 494,525.00         | 2015 | 494,525.00                 | 2015 | 11,774.00                     | 2015 | 11,774.00                             |
| 4600036 | 19004 | DEUEL 19-4               | 2015 | 669,322.00         | 2015 | 691,974.00                 | 2013 | 10,651.00                     | 2013 | 10,651.00                             |
| 4619170 | 56002 | DOLAND 56-2              | 2015 | 265,312.00         | 2015 | 265,312.00                 | 2014 | 10,693.00                     | 2014 | 10,693.00                             |
| 4619410 | 51001 | DOUGLAS 51-1             | 2015 | 718,278.00         | 2015 | 2,274,676.00               | 2015 | 1,752.00                      | 2014 | 5,627.00                              |
| 4619450 | 64002 | DUPREE 64-2              | 2014 | 188,611.00         | 2015 | 372,398.00                 | 2014 | 3,559.00                      | 2015 | 6,771.00                              |
| 4620100 | 20001 | EAGLE BUTTE 20-1         | 2015 | 113,663.00         | 2015 | 527,895.00                 | 2015 | 557.00                        | 2015 | 2,588.00                              |
| 4620850 | 23001 | EDGEMONT 23-1            | 2015 | 157,048.00         | 2015 | 187,829.00                 | 2015 | 4,759.00                      | 2015 | 5,692.00                              |
| 4634440 | 22005 | EDMUNDS CENTRAL 22-5     | 2015 | 143,120.00         | 2015 | 143,120.00                 | 2014 | 12,082.00                     | 2014 | 12,082.00                             |
| 4621340 | 61007 | ELK POINT-JEFFERSON 61-7 | 2015 | 690,808.00         | 2015 | 727,093.00                 | 2015 | 8,224.00                      | 2015 | 8,656.00                              |
| 4621390 | 05003 | ELKTON 05-3              | 2015 | 401,342.00         | 2015 | 414,372.00                 | 2013 | 11,111.00                     | 2015 | 10,359.00                             |
| 4622410 | 28002 | ESTELLINE 28-2           | 2014 | 362,530.00         | 2015 | 442,469.00                 | 2014 | 10,070.00                     | 2014 | 11,662.00                             |
| 4622500 | 17001 | ETHAN 17-1               | 2015 | 172,154.00         | 2014 | 214,464.00                 | 2015 | 9,564.00                      | 2015 | 11,773.00                             |
| 4622560 | 44001 | EUREKA 44-1              | 2015 | 142,632.00         | 2015 | 142,632.00                 | 2015 | 6,792.00                      | 2015 | 6,792.00                              |
| 4622940 | 46002 | FAITH 46-2               | 2015 | 129,338.00         | 2015 | 144,753.00                 | 2015 | 6,467.00                      | 2015 | 7,238.00                              |
| 4624030 | 24004 | FAULKTON AREA 24-4       | 2015 | 297,729.00         | 2015 | 297,729.00                 | 2015 | 9,022.00                      | 2015 | 9,022.00                              |
| 4624390 | 50003 | FLANDREAU 50-3           | 2015 | 709,521.00         | 2015 | 886,163.00                 | 2015 | 9,215.00                      | 2015 | 11,509.00                             |
| 4624540 | 14001 | FLORENCE 14-1            | 2015 | 192,526.00         | 2015 | 370,911.00                 | 2014 | 5,201.00                      | 2015 | 9,511.00                              |
| 4621400 | 06002 | FREDERICK AREA 06-2      | 2015 | 202,597.00         | 2015 | 202,597.00                 | 2015 | 6,986.00                      | 2015 | 6,986.00                              |
| 4625500 | 33001 | FREEMAN 33-1             | 2015 | 492,674.00         | 2013 | 570,196.00                 | 2015 | 6,569.00                      | 2015 | 7,109.00                              |
| 4626370 | 49004 | GARRETSON 49-4           | 2014 | 456,226.00         | 2015 | 619,206.00                 | 2014 | 8,449.00                      | 2015 | 13,461.00                             |
| 4626490 | 63001 | GAYVILLE-VOLIN 63-1      | 2015 | 151,544.00         | 2015 | 299,139.00                 | 2014 | 3,679.00                      | 2015 | 6,799.00                              |
| 4626970 | 53001 | GETTYSBURG 53-1          | 2015 | 203,235.00         | 2015 | 203,235.00                 | 2015 | 5,493.00                      | 2013 | 7,044.00                              |
| 4629340 | 25003 | GRANT-DEUEL 25-3         | 2015 | 203,508.00         | 2014 | 206,748.00                 | 2015 | 10,175.00                     | 2015 | 10,175.00                             |
| 4629880 | 26004 | GREGORY 26-4             | 2015 | 392,696.00         | 2015 | 392,696.00                 | 2015 | 9,132.00                      | 2014 | 10,357.00                             |
| 4600045 | 06006 | GROTON AREA 06-6         | 2015 | 634,695.00         | 2015 | 634,845.00                 | 2015 | 10,075.00                     | 2015 | 10,077.00                             |

## ACTUAL COMPARISON YEAR EXPENDITURES

| LEAID   |       | DISTRICT NAME          | Year | Local Expenditures | Year | Local & State Expenditures | Year | Local Expenditures per Capita | Year | Local & State Expenditures per Capita |
|---------|-------|------------------------|------|--------------------|------|----------------------------|------|-------------------------------|------|---------------------------------------|
| 4630490 | 27001 | HAAKON 27-1            | 2015 | 138,249.00         | 2015 | 138,249.00                 | 2015 | 5,760.00                      | 2015 | 5,760.00                              |
| 4630800 | 28003 | HAMLIN 28-3            | 2015 | 588,180.00         | 2013 | 644,669.00                 | 2013 | 8,958.00                      | 2013 | 11,310.00                             |
| 4602640 | 30001 | HANSON 30-1            | 2015 | 323,868.00         | 2015 | 428,219.00                 | 2015 | 5,309.00                      | 2015 | 7,020.00                              |
| 4609300 | 31001 | HARDING COUNTY 31-1    | 2015 | 157,555.00         | 2015 | 157,555.00                 | 2015 | 6,850.00                      | 2015 | 6,850.00                              |
| 4631350 | 41002 | HARRISBURG 41-2        | 2015 | 2,053,342.00       | 2015 | 3,476,577.00               | 2014 | 4,262.00                      | 2014 | 7,552.00                              |
| 4632340 | 14002 | HENRY 14-2             | 2014 | 196,804.00         | 2015 | 147,271.00                 | 2014 | 8,557.00                      | 2015 | 7,364.00                              |
| 4632430 | 10001 | HERREID 10-1           | 2015 | 160,319.00         | 2015 | 160,319.00                 | 2015 | 10,688.00                     | 2015 | 10,688.00                             |
| 4680440 | 34002 | HIGHMORE-HARROLD 34-2  | 2015 | 324,812.00         | 2015 | 324,812.00                 | 2015 | 7,922.00                      | 2015 | 7,922.00                              |
| 4633360 | 51002 | HILL CITY 51-2         | 2015 | 680,099.00         | 2015 | 680,099.00                 | 2015 | 8,412.00                      | 2015 | 8,412.00                              |
| 4600046 | 56006 | HITCHCOCK-TULARE 56-6  | 2015 | 229,633.00         | 2015 | 229,633.00                 | 2013 | 7,199.00                      | 2013 | 7,199.00                              |
| 4634480 | 23002 | HOT SPRINGS 23-2       | 2015 | 601,891.00         | 2015 | 951,895.00                 | 2015 | 4,854.00                      | 2015 | 7,677.00                              |
| 4634600 | 53002 | HOVEN 53-2             | 2015 | 203,093.00         | 2015 | 203,093.00                 | 2015 | 9,671.00                      | 2015 | 9,671.00                              |
| 4600025 | 48003 | HOWARD 48-3            | 2015 | 383,137.00         | 2015 | 383,137.00                 | 2015 | 7,512.00                      | 2015 | 7,512.00                              |
| 4635480 | 02002 | HURON 02-2             | 2014 | 1,402,760.00       | 2015 | 2,430,623.00               | 2014 | 4,397.00                      | 2014 | 6,590.00                              |
| 4636060 | 22006 | IPSWICH 22-6           | 2015 | 358,043.00         | 2015 | 358,043.00                 | 2015 | 6,069.00                      | 2015 | 6,069.00                              |
| 4680439 | 13003 | IRENE-WAKONDA 13-3     | 2015 | 346,218.00         | 2015 | 346,218.00                 | 2015 | 6,182.00                      | 2015 | 6,182.00                              |
| 4636150 | 02003 | IROQUOIS 02-3          | 2015 | 298,553.00         | 2015 | 298,553.00                 | 2015 | 8,069.00                      | 2015 | 8,069.00                              |
| 4619580 | 37003 | JONES COUNTY 37-3      | 2015 | 177,427.00         | 2015 | 177,427.00                 | 2015 | 9,857.00                      | 2015 | 9,857.00                              |
| 4680437 | 35002 | KADOKA AREA 35-2       | 2015 | 358,434.00         | 2015 | 358,434.00                 | 2015 | 7,028.00                      | 2015 | 7,028.00                              |
| 4638220 | 07002 | KIMBALL 07-2           | 2015 | 232,178.00         | 2015 | 232,178.00                 | 2015 | 6,449.00                      | 2015 | 6,449.00                              |
| 4639990 | 38003 | LAKE PRESTON 38-3      | 2015 | 299,078.00         | 2013 | 344,674.00                 | 2015 | 11,963.00                     | 2014 | 14,469.00                             |
| 4640860 | 45005 | LANGFORD AREA 45-5     | 2015 | 167,107.00         | 2015 | 167,107.00                 | 2015 | 5,391.00                      | 2015 | 5,391.00                              |
| 4641300 | 40001 | LEAD-DEADWOOD 40-1     | 2015 | 1,257,676.00       | 2015 | 1,257,676.00               | 2015 | 12,833.00                     | 2014 | 12,931.00                             |
| 4641520 | 52004 | LEMMON 52-4            | 2015 | 232,530.00         | 2015 | 232,530.00                 | 2014 | 8,325.00                      | 2014 | 8,325.00                              |
| 4641550 | 41004 | LENNOX 41-4            | 2015 | 690,937.00         | 2015 | 889,209.00                 | 2013 | 4,127.00                      | 2013 | 5,481.00                              |
| 4641640 | 44002 | LEOLA 44-2             | 2015 | 160,107.00         | 2015 | 160,809.00                 | 2015 | 10,674.00                     | 2015 | 10,721.00                             |
| 4644770 | 42001 | LYMAN 42-1             | 2015 | 487,994.00         | 2015 | 487,994.00                 | 2015 | 12,513.00                     | 2015 | 12,513.00                             |
| 4639600 | 39002 | MADISON CENTRAL 39-2   | 2015 | 940,747.00         | 2015 | 1,255,591.00               | 2013 | 6,220.00                      | 2014 | 8,517.00                              |
| 4645450 | 60003 | MARION 60-3            | 2015 | 248,372.00         | 2015 | 338,954.00                 | 2015 | 9,935.00                      | 2015 | 13,558.00                             |
| 4601026 | 43007 | MCCOOK CENTRAL 43-7    | 2015 | 432,821.00         | 2015 | 486,075.00                 | 2015 | 7,095.00                      | 2015 | 7,968.00                              |
| 4646260 | 15001 | MCINTOSH 15-1          | 2015 | 123,904.00         | 2015 | 180,085.00                 | 2015 | 5,163.00                      | 2015 | 7,503.00                              |
| 4646380 | 15002 | MCLAUGHLIN 15-2        | 2015 | 382,659.00         | 2015 | 689,517.00                 | 2015 | 5,546.00                      | 2015 | 9,993.00                              |
| 4669930 | 46001 | MEADE 46-1             | 2015 | 2,067,246.00       | 2014 | 2,528,669.00               | 2014 | 5,168.00                      | 2014 | 6,322.00                              |
| 4647100 | 33002 | MENNO 33-2             | 2015 | 310,643.00         | 2015 | 310,643.00                 | 2015 | 12,426.00                     | 2015 | 12,426.00                             |
| 4600002 | 25004 | MILBANK 25-4           | 2015 | 837,063.00         | 2015 | 1,007,063.00               | 2015 | 6,489.00                      | 2015 | 7,807.00                              |
| 4647942 | 29004 | MILLER 29-4            | 2015 | 472,713.00         | 2015 | 472,713.00                 | 2015 | 7,273.00                      | 2015 | 7,273.00                              |
| 4648390 | 17002 | MITCHELL 17-2          | 2015 | 1,747,414.00       | 2015 | 3,062,031.00               | 2015 | 4,635.00                      | 2015 | 8,122.00                              |
| 4680441 | 62006 | MOBRIDGE-POLLOCK 62-6  | 2015 | 380,260.00         | 2015 | 479,602.00                 | 2015 | 3,457.00                      | 2015 | 4,360.00                              |
| 4648780 | 43002 | MONTROSE 43-2          | 2015 | 233,855.00         | 2015 | 345,904.00                 | 2014 | 7,957.00                      | 2015 | 11,158.00                             |
| 4649650 | 17003 | MOUNT VERNON 17-3      | 2015 | 286,187.00         | 2015 | 390,859.00                 | 2015 | 10,221.00                     | 2015 | 13,959.00                             |
| 4650670 | 51003 | NEW UNDERWOOD 51-3     | 2015 | 119,200.00         | 2015 | 168,089.00                 | 2014 | 2,622.00                      | 2015 | 3,362.00                              |
| 4650850 | 09002 | NEWELL 09-2            | 2015 | 333,173.00         | 2015 | 539,542.00                 | 2015 | 5,288.00                      | 2015 | 8,564.00                              |
| 4651750 | 56007 | NORTHWESTERN AREA 56-7 | 2015 | 275,955.00         | 2015 | 275,955.00                 | 2015 | 7,076.00                      | 2015 | 7,076.00                              |
| 4652770 | 23003 | OELRICHS 23-3          | 2015 | 57,055.00          | 2015 | 87,567.00                  | 2015 | 3,003.00                      | 2015 | 4,609.00                              |
| 4601027 | 39005 | OLDHAM-RAMONA 39-5     | 2015 | 190,901.00         | 2015 | 190,901.00                 | 2014 | 8,523.00                      | 2014 | 8,523.00                              |
| 4654270 | 60004 | PARKER 60-4            | 2015 | 304,916.00         | 2015 | 306,450.00                 | 2015 | 5,445.00                      | 2015 | 5,472.00                              |
| 4654300 | 33003 | PARKSTON 33-3          | 2015 | 556,607.00         | 2015 | 577,086.00                 | 2015 | 7,421.00                      | 2013 | 9,712.00                              |
| 4655260 | 32002 | PIERRE 32-2            | 2015 | 1,563,607.00       | 2015 | 2,445,769.00               | 2015 | 4,667.00                      | 2015 | 7,301.00                              |
| 4655710 | 01001 | PLANKINTON 01-1        | 2015 | 573,795.00         | 2015 | 1,321,764.00               | 2015 | 9,725.00                      | 2015 | 22,403.00                             |
| 4680438 | 11005 | PLATTE-GEDDES 11-5     | 2015 | 575,387.00         | 2015 | 575,387.00                 | 2015 | 10,095.00                     | 2015 | 10,095.00                             |
| 4659820 | 51004 | RAPID CITY 51-4        | 2015 | 9,548,867.00       | 2014 | 15,257,466.00              | 2014 | 5,279.00                      | 2014 | 8,434.00                              |
| 4660450 | 56004 | REDFIELD 56-4          | 2015 | 395,050.00         | 2015 | 983,164.00                 | 2015 | 2,948.00                      | 2015 | 7,337.00                              |
| 4663360 | 54004 | ROSHOLT 54-4           | 2015 | 127,780.00         | 2015 | 127,780.00                 | 2014 | 6,478.00                      | 2014 | 6,478.00                              |
| 4664140 | 39004 | RUTLAND 39-4           | 2015 | 161,681.00         | 2015 | 161,681.00                 | 2014 | 7,478.00                      | 2014 | 7,478.00                              |
| 4603932 | 55005 | SANBORN CENTRAL 55-5   | 2015 | 173,291.00         | 2015 | 173,291.00                 | 2015 | 13,330.00                     | 2015 | 13,330.00                             |
| 4665180 | 04003 | SCOTLAND 04-3          | 2015 | 371,602.00         | 2014 | 377,508.00                 | 2015 | 9,063.00                      | 2015 | 9,063.00                              |
| 4601028 | 62005 | SELBY AREA 62-5        | 2015 | 230,280.00         | 2015 | 230,280.00                 | 2015 | 9,211.00                      | 2015 | 9,211.00                              |
| 4665460 | 65001 | SHANNON COUNTY 65-1    | 2015 | 49,494.00          | 2014 | 1,867,090.00               | 2013 | 156.00                        | 2013 | 5,871.00                              |
| 4666270 | 49005 | SIOUX FALLS 49-5       | 2015 | 11,500,000.00      | 2015 | 27,600,680.00              | 2014 | 3,371.00                      | 2015 | 7,826.00                              |

## ACTUAL COMPARISON YEAR EXPENDITURES

| LEAID   |       | DISTRICT NAME           | Year | Local Expenditures | Year | Local & State Expenditures | Year | Local Expenditures per Capita | Year | Local & State Expenditures per Capita |
|---------|-------|-------------------------|------|--------------------|------|----------------------------|------|-------------------------------|------|---------------------------------------|
| 4666300 | 05005 | SIOUX VALLEY 05-5       | 2015 | 497,839.00         | 2015 | 604,517.00                 | 2014 | 6,626.00                      | 2014 | 8,882.00                              |
| 4600053 | 54002 | SISSETON 54-2           | 2015 | 1,157,763.00       | 2015 | 1,224,282.00               | 2015 | 6,654.00                      | 2015 | 7,036.00                              |
| 4675600 | 15003 | SMEE 15-3               | 2013 | 24,409.00          | 2015 | 545,195.00                 | 2013 | 555.00                        | 2013 | 12,071.00                             |
| 4607670 | 26005 | SOUTH CENTRAL 26-5      | 2015 | 108,592.00         | 2015 | 108,592.00                 | 2015 | 7,239.00                      | 2015 | 7,239.00                              |
| 4666930 | 40002 | SPEARFISH 40-2          | 2015 | 1,526,272.00       | 2015 | 2,054,931.00               | 2015 | 5,054.00                      | 2014 | 6,809.00                              |
| 4624850 | 57001 | STANLEY COUNTY 57-1     | 2015 | 513,129.00         | 2015 | 513,129.00                 | 2015 | 8,145.00                      | 2015 | 8,145.00                              |
| 4670140 | 54006 | SUMMIT 54-6             | 2014 | 109,068.00         | 2015 | 127,950.00                 | 2014 | 5,740.00                      | 2015 | 7,526.00                              |
| 4600052 | 41005 | TEA AREA 41-5           | 2015 | 564,078.00         | 2015 | 2,047,656.00               | 2015 | 2,779.00                      | 2015 | 10,087.00                             |
| 4671880 | 20003 | TIMBER LAKE 20-3        | 2015 | 202,287.00         | 2015 | 339,048.00                 | 2015 | 3,612.00                      | 2013 | 7,523.00                              |
| 4672090 | 66001 | TODD COUNTY 66-1        | 2015 | 352,381.00         | 2015 | 2,044,818.00               | 2015 | 942.00                        | 2015 | 5,467.00                              |
| 4672450 | 33005 | TRIPP-DELMONT 33-5      | 2015 | 303,319.00         | 2015 | 303,319.00                 | 2015 | 12,133.00                     | 2015 | 12,133.00                             |
| 4644940 | 49006 | TRI-VALLEY 49-6         | 2015 | 719,166.00         | 2015 | 976,445.00                 | 2015 | 6,254.00                      | 2014 | 8,642.00                              |
| 4674370 | 13001 | VERMILLION 13-1         | 2015 | 950,200.00         | 2015 | 1,250,947.00               | 2015 | 5,622.00                      | 2015 | 7,402.00                              |
| 4674520 | 60006 | VIBORG-HURLEY 60-6      | 2015 | 321,345.00         | 2015 | 321,345.00                 | 2015 | 6,427.00                      | 2015 | 6,427.00                              |
| 4675420 | 11004 | WAGNER 11-4             | 2014 | 480,051.00         | 2015 | 827,444.00                 | 2014 | 4,145.00                      | 2014 | 6,608.00                              |
| 4675660 | 51005 | WALL 51-5               | 2015 | 132,312.00         | 2015 | 132,312.00                 | 2015 | 6,301.00                      | 2015 | 6,301.00                              |
| 4676020 | 06005 | WARNER 06-5             | 2015 | 111,834.00         | 2015 | 124,462.00                 | 2015 | 3,728.00                      | 2015 | 4,148.00                              |
| 4676620 | 14004 | WATERTOWN 14-4          | 2015 | 2,922,125.00       | 2015 | 4,454,066.00               | 2015 | 5,915.00                      | 2015 | 9,016.00                              |
| 4676680 | 18003 | WAUBAY 18-3             | 2015 | 152,890.00         | 2014 | 220,380.00                 | 2015 | 4,932.00                      | 2015 | 5,817.00                              |
| 4676740 | 14005 | WAVERLY 14-5            | 2015 | 218,588.00         | 2015 | 218,588.00                 | 2015 | 8,744.00                      | 2015 | 8,744.00                              |
| 4676990 | 18005 | WEBSTER AREA 18-5       | 2015 | 515,674.00         | 2014 | 658,872.00                 | 2015 | 9,917.00                      | 2015 | 10,297.00                             |
| 4677460 | 36002 | WESSINGTON SPRINGS 36-2 | 2015 | 441,839.00         | 2015 | 441,839.00                 | 2014 | 10,373.00                     | 2014 | 10,402.00                             |
| 4631710 | 49007 | WEST CENTRAL 49-7       | 2015 | 685,854.00         | 2015 | 1,161,588.00               | 2015 | 4,341.00                      | 2015 | 7,352.00                              |
| 4678510 | 01003 | WHITE LAKE 01-3         | 2015 | 82,438.00          | 2015 | 82,438.00                  | 2015 | 6,341.00                      | 2015 | 6,341.00                              |
| 4678570 | 47001 | WHITE RIVER 47-1        | 2015 | 204,078.00         | 2015 | 321,727.00                 | 2015 | 2,915.00                      | 2015 | 4,596.00                              |
| 4679350 | 12003 | WILLOW LAKE 12-3        | 2015 | 134,933.00         | 2015 | 134,933.00                 | 2014 | 6,204.00                      | 2014 | 6,204.00                              |
| 4600003 | 54007 | WILMOT 54-7             | 2015 | 232,584.00         | 2014 | 332,169.00                 | 2015 | 7,048.00                      | 2014 | 10,715.00                             |
| 4679710 | 59002 | WINNER 59-2             | 2015 | 631,219.00         | 2015 | 631,219.00                 | 2014 | 10,620.00                     | 2014 | 10,620.00                             |
| 4680100 | 02006 | WOLSEY-WESSINGTON 02-6  | 2015 | 414,584.00         | 2015 | 414,584.00                 | 2015 | 8,292.00                      | 2015 | 8,292.00                              |
| 4680190 | 55004 | WOONSOCKET 55-4         | 2014 | 132,925.00         | 2014 | 132,925.00                 | 2015 | 10,471.00                     | 2015 | 10,471.00                             |
| 4680430 | 63003 | YANKTON 63-3            | 2014 | 2,046,955.00       | 2015 | 2,902,755.00               | 2014 | 4,805.00                      | 2015 | 6,612.00                              |