

Request for Waiver - Cash Balance Penalty (DOE Notification)

SDCL 13-13-73.5

School District:

PLANKINTON

Penalty Fiscal Year:

2021

Lowest Monthly Cash Balance, General Fund (FY2020)

\$1,104,564

Total General Fund Expenditures (FY2020)

\$2,936,052

Cash Balance %

37.6%

State Aid Fall Enrollment, Fall 2018

341.00

30%

State Aid Fall Enrollment, Fall 2019

317.00

30%

State Aid Fall Enrollment, Fall 2020

279.00

30%

Allowable Cash Balance Percentage

30.0%

Amount Exceeding Allowable Percentage

\$223,748

Total Amount of Waiver Request

\$0

Amended Cash Balance %

37.6%

State Aid Adjustment (FY2021)

\$223,748

Please explain the reason(s) for this request:

The School Finance & Accountability Board may consider a waiver due to special circumstances such as:

- 1) Revenue needed in following year(s) due to a natural disaster; or
- 2) Funding needed to expand educational programs; or
- 3) Impact of reorganization; or

Contact Person:

Amity Fox / Steve Randall

Date:

10/28/2020

Title:

Business Manger / Superintendent

CASH BALANCE HISTORY - PLANKINTON SCHOOL DISTRICT:

Monthly Cash Balance Accountability - Based on FY2020

District Name	District Number	July	August	September	October	November	December	January	February	March	April	May	June	Lowest Month	Total GF Expenditures	
Plankinton 01-1	1001	\$1,135,756	\$1,148,807	\$1,104,564	\$1,162,302	\$1,341,229	\$1,285,951	\$1,252,505	\$1,208,942	\$1,251,452	\$1,219,908	\$1,473,546	\$1,494,293	\$1,104,564	\$2,936,052	37.62%

Monthly Cash Balance Accountability - Based on FY2019

Plankinton 01-1	1001	\$800,482	\$812,950	\$780,224	\$774,802	\$880,376	\$995,875	\$930,903	\$926,346	\$910,221	\$858,927	\$1,152,235	\$1,065,267	\$774,802	\$2,994,305	25.88%
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Monthly Cash Balance Accountability - Based on FY2018

Plankinton 01-1	1001	\$769,895	\$740,388	\$671,432	\$631,031	\$822,245	\$793,350	\$702,328	\$668,766	\$701,025	\$646,931	\$746,863	\$850,288	\$631,031	\$2,944,943	21.43%
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STATUTORY REQUIREMENTS FOR OPERATION OF APA:

13-28-11. Child residing in residential treatment center or intensive residential treatment center.

If a child is residing in a residential treatment center or an intensive residential treatment center that provides an educational program through a school district, the school district where **the residential treatment center or intensive residential treatment center is located is responsible for providing an educational program for the child**. Tuition for a child who is not eligible for special education services at the time of placement and is enrolled in a public school district or state operated school at the time of placement shall be paid as provided in § 13-13-87. The provisions of this section and § 13-13-87 do not apply to any placement by the Department of Corrections, the Department of Social Services, or any entity approved by the Department of Social Services. For purposes of this section, a state operated school is the South Dakota Human Services Center academic program, the South Dakota School for the Blind and Visually Impaired, or any school so designated by the Board of Education.

Source: SL 1959, ch 70; SDC Supp 1960, § 15.3003; SL 1965, ch 52; SL 1982, ch 143, § 4; SL 2013, ch 77, § 1; SL 2014, ch 85, § 1; SL 2016, ch 83, § 17; SL 2017, ch 79, § 1.

13-13-87. Children residing in residential treatment center or intensive residential treatment center. The Department of Education shall pay tuition to a school district providing education for children pursuant to § 13-28-11. The amount shall be calculated as follows:

- (1) Multiply the tuition rate set by the Department of Social Services pursuant to § 13-28-39 by the number of days of enrollment for children provided an education pursuant to § 13-28-11, in the previous fiscal year; and
- (2) Subtract moneys received by the school district in the form of general state aid to schools as calculated pursuant to § 13-13-73 attributable to all children referenced in subdivision (1).

No person or entity may be charged additional tuition for any child for whom tuition is paid pursuant to this section.

Source: SL 2013, ch 77, § 3; SL 2014, ch 85, § 2; SL 2016, ch 83, § 12; SL 2017, ch 79, § 2.

HISTORICAL DATA DOCUMENTATION: PRTF payment, Expenditures, etc.

DOE Tuition Payment for Non-IEP Students

Summary based on 2018-2019 enrollment data:

District Name	School Name	OCTOBER 2019 PAYMENT	TOTAL State Aid Fall Enrollment	PRTF State Aid Fall Enrollment	% enrollment of PRTF students
Huron	Our Home ASAP	\$65,002	2,816.66	22.00	0.78%
Mitchell	Abbott House (MS/HS)	\$278,805	2,783.64	34.00	1.22%
Parkston	Our Home	\$62,623	542.00	23.60	4.35%
Plankinton	Aurora Plains Academy (MS/HS)	\$180,223	317.00	36.00	11.36%
Sioux Falls	Summit Oaks	\$103,122	24,331.31	17.00	0.07%
Spearfish	BH Academy @ Canyon Hills (MS/HS)	\$101,593	2,394.20	19.00	0.79%

Plankinton Data:

General Fund Expenditures	2018	2019	2020
	\$ 2,944,943	\$ 2,994,305	\$ 2,936,052
% change		1.68%	-1.95%

Lowest Cash Balance	October	October	September		
	\$ 631,031	\$ 774,802	\$ 1,104,564		
			Oct Cash Reported	\$ 1,162,302	37.60%
			Oct w/o PRTF paid to APA in November (within a couple of weeks of payment)	\$ 992,892	33.80%
			difference	\$ 169,410	

PRTF Payment	\$ 93,755	\$ 180,223
% change		92.23%

SUMMARY of Revenues Received on Behalf of APA in October - paid to APA in November:

		6% retained	paid to APA	
PRTF tuition	\$180,223.00	\$10,813.38	\$169,409.62	
Other Tuition payments for APA	\$43,726.40	\$2,623.58	\$41,102.82	\$210,512.44

APA Expenditure not incurred but in Plankinton School District budget as expense:

Title I Teacher	\$89,542.55	
Title I supplies	\$1,393.71	\$90,936.26

Expenditures Planned for in Excess Cash Calculations but didn't incur due to closure for COVID:

Student Transportation Drivers	\$4,344.00	
Fuel Costs	\$8,261.00	
Utility Costs	\$7,669.00	
Operation Repair & Maint	\$6,673.74	
Co-Curricular Transportation	\$3,949.18	
Boys Track	\$1,286.59	
Girls Track	\$1,627.22	
Golf	\$1,209.60	\$35,020.33

TOTAL EXPENDITURE ADD ON \$125,956.59

Request for Waiver - Cash Balance Penalty - **with Corrections**

SDCL 13-13-73.5

School District:

PLANKINTON

Penalty Fiscal Year:

2021

Lowest Monthly Cash Balance, General Fund (FY2020)

\$951,790

October Cash Balance less APA revenues (\$210,512)

Total General Fund Expenditures (FY2020)

\$3,062,009

Total Expenditures + Add ons (\$125,957)

Cash Balance %

31.1%

State Aid Fall Enrollment, Fall 2018

341.00

30%

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State Aid Fall Enrollment, Fall 2020

279.00

30%

Allowable Cash Balance Percentage

30.0%

Amount Exceeding Allowable Percentage

\$33,187

Total Amount of Waiver Request

\$0

Amended Cash Balance %

31.1%

State Aid Adjustment (FY2021)

\$33,187

Contact Person:

Amity Fox / Steve Randall

Date:

10/28/2020

Title:

Business Manager/ Superintendent

FINAL Request for Waiver - Cash Balance Penalty

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State Aid Fall Enrollment, Fall 2020

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Allowable Cash Balance Percentage

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Amount Exceeding Allowable Percentage

\$223,748

Total Amount of Waiver Request

\$190,561

Amended Cash Balance %

31.1%

State Aid Adjustment (FY2021)

\$33,187

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