



FINDINGS OF FACT FOR DISSOLUTIONS
NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION
SCHOOL FINANCE AND ORGANIZATION
SFN 50427 (1-14)

County Hearing Date

To be completed by the County Committee after the County Hearing

After the hearing, the County Committee makes Findings of Fact on every one of the following factors A through P, pursuant to NDCC section 15.1-12-27(3), to which testimony or documentary evidence was directed at the hearing. These Findings of Fact must be based on information provided at the hearing, including the Informational Sheet submitted at the hearing by the county superintendent. This form, which includes the Findings of Fact of the County Committee and the reasons for the County Committee's decision, must be included in the packet of information provided to the State Board by the County Committee.

The _____ County Committee(s) hereby makes the following Findings of Fact based upon the testimony and documentary evidence received at the hearing on _____, 20__, and in accordance with NDCC section 15.1-12-27. The County Committee may not order the attachment of any property to a school district unless at least one minor resides within the boundaries of the property to be attached. See NDCC section 15.1-12-27(5). Property may be attached only to high school districts. See NDCC section 15.1-12-26.

A. Value Of School Property	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
1. Sites	\$	\$	\$	\$	\$	\$
2. Buildings	\$	\$	\$	\$	\$	\$
3. Equipment	\$	\$	\$	\$	\$	\$
B. 1. Outstanding Bonded Indebtedness	\$	\$	\$	\$	\$	\$
2. Other Outstanding Indebtedness	\$	\$	\$	\$	\$	\$

B 3. Mill Levies

Fund Group 1 - General Fund	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
General Fund – District Property Tax						
High School Tuition Levy						
High School Transportation Levy						
Judgment Levy						
Asbestos Levy						
Technology Levy						
Remodeling Levy						
Alternative Education Program Levy						

Fund Group 2 – Special Reserve

Special Reserve Levy						
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Fund Group 3 – Capital Projects

Building Fund Levy						
Special Assessments Fund Levy						

Fund Group 4 – Debt Service

Sinking & Interest Fund Levy						
Asbestos Bonding Levy						
Judgment Bonding Levy						
Remodeling Bonding Levy						
Alternative Ed Program Bonding Levy						
HVAC Levy						
TOTAL LEVIES						

C 1. Distribution of property and assets among the districts to which the dissolved district is attached, if the dissolution is approved. Include here:

- 1) A statement addressing what taxes will apply to the dissolving school district's property if this dissolution is approved. For example, will the property be subject to all of the taxes in the district attached to? Consider NDCC section 15.1-12-08(1).
- 2) A statement addressing how specific outstanding debts of the dissolving school district will be paid off.
- 3) A statement that any unobligated cash balance up to \$10,000 that is not designated for indebtedness will be held by the county auditor for 1 year and how that balance should thereafter be distributed. See NDCC section 15.1-12-28.
- 4) A statement indicating the amount of money, estimated by Job Service North Dakota, to be set aside in a reimbursement account. After 2 ½ years, moneys remaining in the account will be distributed in accordance with NDCC. section 15.1-12-28.1
- 5) A statement indicating how any remaining unobligated cash, up to an amount equaling the dissolving school district's general fund expenditure for the last school year, will be dealt with, i.e., will it be credited or refunded? See NDCC section 15.1-12-29.
- 6) A statement indicating the remaining unobligated cash balance will be distributed among the school districts receiving the dissolved school district's land. See NDCC section 15.1-12-29.
- 7) Any other distributions.

	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
D.						
1. Current Taxable Valuation	\$	\$	\$	\$	\$	\$
2. Taxable Valuation of Area to be Attached		\$	\$	\$	\$	\$
3. Number of sections in Area to be Attached						
4. Taxable Valuation, If Approved		\$	\$	\$	\$	\$
E.						
1. Number of Sections in the Districts						
2. Geographical Features						
3. Boundaries						

F. Students Attending School (Enrollment):	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
Kindergarten						
Elementary (grades 1-6)						
Junior High (grades 7-8)						
High School (grades 9-12)						
Total Enrollment						

G. School Buildings and Accessibility						
1. Name, Location (what town?), and Grade Levels Offered						
2. Condition						

	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
3. Accessibility to Students Residing on Property to be Attached						

H. Location and Condition of:

1. Roads						
2. Highways						
3. Natural Barriers						

I. 1. Names and ages of all children residing in the dissolving school district (by family):

I. 2 Conditions affecting the welfare of the students in the dissolving school district and in adjacent school districts:

	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
J. Boundaries of other governmental entities						
K. Educational needs of communities in the districts						
L. Potential savings in:						
1. Transportation services						
2. Administrative services						
M. Anticipated future use of dissolving district's buildings, sites, and playfields						

N. Change in disparity in per student valuation:	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
1. Current per student valuation: (Current taxable valuation divided by enrollment)	\$	\$	\$	\$	\$	\$
2. Number of children from dissolving school district to be enrolled in other school districts: Preschool (birth to age 3)						
School-aged (ages 4-17)						
Total						
3. <u>Taxable valuation, if approved</u> = Per student valuation if approved Enrollment, if approved						
Use the above formula to determine the per student valuation, if approved, for each school district						
Per Student Valuation, If Approved (resulting from computation above)		\$	\$	\$	\$	\$
4. Approval of this manner of dissolution will result in an increase/a decrease (cross out one) in the per student valuation by:		\$	\$	\$	\$	\$
O. Potential to equalize or increase the educational opportunities for students in each affected district						

	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
P. 1. Divide the taxable valuation being attached to a school district by the number of students from the dissolving district who will be enrolling in that school district						
Taxable valuation following enrolled students		\$	\$	\$	\$	\$
P. 2. Other Relevant factors:						

Proposed effective date of this dissolution, if it is approved:_____. (See NDCC section 15.1-12-27(7).) If the dissolving school district operated during the last school year, or has records or reports to complete, the State Board encourages the County Committee to provide for the effective date of August 15th following approval of the dissolution.

Based upon the following reasons, which weighed most importantly, to the _____ County Committee, the County Committee determines that the _____ Public School District shall be dissolved, and its land attached to the surrounding school districts as indicated.

Reasons: (The reasons stated here must be included as a part of the motion to dissolve the school district in a particular manner. Also, the Findings of Fact in the foregoing A through P must support the reasons.)

	Date:
County Committee Member Signature	County Committee Member Signature
County Committee Member Signature	County Committee Member Signature
County Committee Member Signature	County Committee Members Signature
County Committee Member Signature	County Committee Member Signature