

Local Education Agency Indirect Cost Rates  
Effective July 1, 2022 - June 30, 2023  
Based on the FY17 - FY21 expenditures

In accordance with 2 CFR Part 200, the South Dakota Department of Education (SD DOE) has, in cooperation with the U. S. Department of Education (US-DOE), developed an indirect cost calculation to be used by local education agencies (LEAs) in South Dakota. SD DOE has been delegated the authority by the US-DOE to determine indirect cost rates for LEAs.

For questions about indirect costs, contact the Division of Finance at 605-773-3248

District Number	District Name	Restricted Rate	Unrestricted Rate
6001	Aberdeen 06-1	1.69%	17.60%
58003	Agar-Blunt-Onida 58-3	2.79%	30.68%
61001	Alcester-Hudson 61-1	3.29%	19.61%
11001	Andes Central 11-1	3.06%	26.28%
38001	Arlington 38-1	4.40%	23.32%
21001	Armour 21-1	3.34%	17.46%
4001	Avon 04-1	4.73%	18.37%
49001	Baltic 49-1	2.05%	16.42%
9001	Belle Fourche 09-1	2.19%	17.61%
3001	Bennett County 03-1	3.50%	24.69%
61002	Beresford 61-2	1.84%	19.73%
25001	Big Stone City 25-1	6.86%	19.79%
52001	Bison 52-1	2.19%	20.15%
4002	Bon Homme 04-2	1.84%	20.59%
22001	Bowdle 22-1	4.89%	24.23%
49002	Brandon Valley 49-2	1.21%	20.86%
30003	Bridgewater-Emery 30-3	3.49%	22.79%
45004	Britton-Hecla 45-4	3.02%	26.77%
5001	Brookings 05-1	1.24%	19.97%
26002	Burke 26-2	2.64%	19.34%
43001	Canistota 43-1	3.73%	17.70%
41001	Canton 41-1	2.25%	21.94%
28001	Castlewood 28-1	2.98%	18.29%
60001	Centerville 60-1	4.24%	20.48%
7001	Chamberlain 07-1	1.71%	14.10%
39001	Chester Area 39-1	4.75%	17.87%
12002	Clark 12-2	2.03%	21.17%
50005	Colman-Egan 50-5	3.13%	22.20%
59003	Colome Consolidated 59-3	2.39%	21.07%
11202	CORE Educational Cooperative - 11202	4.52%	6.72%

60201	Cornbelt Educational Cooperative - 60201	8.07%	9.28%
21003	Corsica-Stickney 21-3	4.83%	27.11%
16001	Custer 16-1	1.78%	26.09%
61008	Dakota Valley 61-8	2.10%	24.51%
38002	De Smet 38-2	2.94%	23.98%
49003	Dell Rapids 49-3	1.66%	19.81%
5006	Deubrook Area 05-6	2.21%	17.70%
19004	Deuel 19-4	3.56%	22.98%
56002	Doland 56-2	4.93%	19.05%
51001	Douglas 51-1	1.77%	18.75%
64002	Dupree 64-2	3.22%	19.30%
20001	Eagle Butte 20-1	2.72%	19.53%
49203	East Dakota Educational Cooperative - 49203	6.03%	11.98%
23001	Edgemont 23-1	11.69%	24.82%
22005	Edmunds Central 22-5	4.69%	24.70%
16002	Elk Mountain 16-2	10.70%	24.49%
61007	Elk Point-Jefferson 61-7	1.99%	20.98%
5003	Elkton 05-3	2.45%	24.89%
28002	Estelline 28-2	2.71%	19.07%
17001	Ethan 17-1	3.66%	18.21%
44001	Eureka 44-1	3.56%	25.32%
46002	Faith 46-2	2.88%	28.86%
24004	Faulkton Area 24-4	2.08%	17.85%
50003	Flandreau 50-3	2.08%	20.41%
14001	Florence 14-1	3.56%	21.72%
6002	Frederick Area 06-2	4.66%	22.40%
33001	Freeman 33-1	3.25%	24.32%
49004	Garretson 49-4	2.84%	23.89%
63001	Gayville-Volin 63-1	2.94%	23.08%
53001	Gettysburg 53-1	3.53%	28.28%
26004	Gregory 26-4	2.39%	16.50%
6006	Groton Area 06-6	2.76%	22.25%
27001	Haakon 27-1	3.48%	31.51%
28003	Hamlin 28-3	2.26%	18.27%
30001	Hanson 30-1	2.75%	22.62%
31001	Harding County 31-1	3.54%	31.05%
41002	Harrisburg 41-2	1.88%	20.28%
14002	Henry 14-2	4.39%	16.57%
10001	Herreid 10-1	3.35%	19.37%
34002	Highmore-Harrold 34-2	2.09%	17.76%
51002	Hill City 51-2	4.10%	29.76%
56006	Hitchcock-Tulare 56-6	4.24%	26.30%
23002	Hot Springs 23-2	3.06%	21.70%
53002	Hoven 53-2	3.44%	19.88%
48003	Howard 48-3	2.91%	27.08%
2002	Huron 02-2	1.43%	18.76%
22006	Ipswich Public 22-6	1.64%	18.97%
13003	Irene-Wakonda 13-3	2.02%	25.31%
2003	Iroquois 02-3	2.94%	14.49%

17202	James Valley Education Cooperative - 17202	0.00%	0.00%
37003	Jones County 37-3	3.86%	24.59%
35002	Kadoka Area 35-2	3.07%	19.50%
7002	Kimball 07-2	3.01%	21.11%
38003	Lake Preston 38-3	3.22%	17.38%
45005	Langford Area 45-5	2.64%	24.48%
40001	Lead-Deadwood 40-1	2.54%	34.69%
52004	Lemmon 52-4	2.89%	31.57%
41004	Lennox 41-4	2.00%	22.23%
44002	Leola 44-2	4.24%	22.84%
42001	Lyman 42-1	1.69%	23.71%
39002	Madison Central 39-2	1.83%	24.56%
60003	Marion 60-3	6.32%	20.85%
43007	McCook Central 43-7	2.78%	18.89%
15001	McIntosh 15-1	2.30%	14.14%
15002	McLaughlin 15-2	2.32%	19.70%
46001	Meade 46-1	1.55%	19.20%
33002	Menno 33-2	2.64%	21.73%
25004	Milbank 25-4	1.67%	18.26%
29004	Miller 29-4	2.00%	19.54%
17002	Mitchell 17-2	1.62%	22.74%
62006	Mobridge-Pollock 62-6	2.37%	23.58%
43002	Montrose 43-2	4.43%	26.25%
17003	Mount Vernon 17-3	2.09%	17.86%
28201	NE Ed Services Cooperative - 28201	2.04%	6.65%
51003	New Underwood 51-3	5.60%	28.46%
9002	Newell 09-2	3.39%	31.77%
6201	North Central Special Ed Cooperative - 06201	9.25%	9.30%
14201	Northeast Technical High School - 14201	4.08%	17.27%
52201	Northwest Area Schools Ed Cooperative - 52201	5.54%	11.89%
56007	Northwestern Area 56-7	3.12%	23.02%
62201	Oahe Special Education Cooperative - 62201	6.82%	7.83%
23003	Oelrichs 23-3	5.53%	19.17%
65001	Oglala Lakota 65-1	3.15%	24.57%
39005	Oldham-Ramona 39-5	3.78%	19.14%
60004	Parker 60-4	3.62%	17.61%
33003	Parkston 33-3	2.29%	14.64%
32002	Pierre 32-2	1.28%	19.76%
1001	Plankinton 01-1	1.31%	11.16%
11005	Platte-Geddes 11-5	1.83%	15.49%
39201	Prairie Lakes Educational Cooperative - 39201	12.43%	12.43%
51004	Rapid City Area 51-4	2.28%	23.38%
56004	Redfield 56-4	1.91%	20.65%
54004	Rosholt 54-4	3.39%	19.83%
39004	Rutland 39-4	3.25%	19.64%
55005	Sanborn Central 55-5	3.14%	19.10%
4003	Scotland 04-3	2.25%	15.69%
62005	Selby Area 62-5	3.58%	26.84%
49005	Sioux Falls 49-5	2.15%	15.02%

5005	Sioux Valley 05-5	2.35%	18.45%
54002	Sisseton 54-2	2.45%	22.02%
15003	Smee 15-3	3.54%	24.94%
26005	South Central 26-5	4.44%	26.28%
4201	South Central Cooperative - 04201	4.46%	8.25%
61201	Southeast Area Cooperative - 61201	16.11%	19.75%
40002	Spearfish 40-2	1.71%	16.12%
57001	Stanley County 57-1	3.68%	21.68%
54006	Summit 54-6	3.75%	25.49%
41005	Tea Area 41-5	1.51%	19.86%
37201	Three-Rivers Special Serv Cooperative - 37201	8.50%	8.50%
20003	Timber Lake 20-3	2.32%	22.90%
66001	Todd County 66-1	3.22%	23.79%
33005	Tripp-Delmont 33-5	2.37%	16.18%
49006	Tri-Valley 49-6	2.56%	18.32%
13001	Vermillion 13-1	2.35%	22.28%
60006	Viborg-Hurley 60-6	2.57%	25.72%
11004	Wagner Community 11-4	2.10%	22.10%
51005	Wall 51-5	3.12%	30.43%
6005	Warner 06-5	3.34%	24.50%
14004	Watertown 14-4	1.63%	19.66%
18003	Waubay 18-3	4.62%	18.90%
14005	Waverly 14-5	5.32%	20.76%
18005	Webster Area 18-5	1.94%	16.87%
36002	Wessington Springs 36-2	2.92%	20.78%
49007	West Central 49-7	2.04%	21.31%
1003	White Lake 01-3	3.41%	24.34%
47001	White River 47-1	2.11%	23.85%
12003	Willow Lake 12-3	2.89%	16.60%
54007	Wilmot 54-7	3.69%	20.20%
59002	Winner 59-2	2.32%	17.38%
2006	Wolsey-Wessington 02-6	2.37%	25.88%
55004	Woonsocket 55-4	3.86%	18.17%
63003	Yankton 63-3	2.01%	24.21%