

**Local Education Agency Indirect Cost Rates**  
Effective July 1, 2023 - June 30, 2024  
Based on the FY 18 - FY22 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	1.62%	16.90%
58003	Agar-Blunt-Onida 58-3	2.69%	30.47%
61001	Alcester-Hudson 61-1	3.16%	20.42%
11001	Andes Central 11-1	3.06%	27.12%
38001	Arlington 38-1	4.27%	22.81%
21001	Armour 21-1	3.61%	18.18%
4001	Avon 04-1	4.67%	18.35%
49001	Baltic 49-1	2.08%	16.82%
9001	Belle Fourche 09-1	2.20%	17.56%
3001	Bennett County 03-1	3.49%	25.80%
61002	Beresford 61-2	1.87%	19.84%
25001	Big Stone City 25-1	6.64%	19.22%
52001	Bison 52-1	2.15%	21.03%
4002	Bon Homme 04-2	1.87%	21.13%
22001	Bowdle 22-1	4.77%	26.98%
49002	Brandon Valley 49-2	1.18%	20.24%
30003	Bridgewater-Emery 30-3	3.52%	21.57%
45004	Britton-Hecla 45-4	3.04%	26.64%
5001	Brookings 05-1	1.18%	20.16%
26002	Burke 26-2	2.65%	19.94%
43001	Canistota 43-1	3.76%	19.13%
41001	Canton 41-1	2.20%	23.48%
28001	Castlewood 28-1	2.92%	18.33%
60001	Centerville 60-1	4.17%	20.22%
7001	Chamberlain 07-1	1.64%	14.34%
39001	Chester Area 39-1	4.71%	18.03%
12002	Clark 12-2	2.00%	20.36%
50005	Colman-Egan 50-5	3.14%	22.40%
59003	Colome Consolidated 59-3	2.33%	20.90%
11202	CORE Educational Cooperative - 11202	4.71%	6.77%

60201	Cornbelt Educational Cooperative - 60201	8.30%	9.55%
21003	Corsica-Stickney 21-3	4.95%	27.03%
16001	Custer 16-1	1.67%	26.75%
61008	Dakota Valley 61-8	2.07%	23.87%
38002	De Smet 38-2	3.06%	22.97%
49003	Dell Rapids 49-3	1.59%	19.78%
5006	Deubrook Area 05-6	2.26%	19.02%
19004	Deuel 19-4	3.59%	22.44%
56002	Doland 56-2	4.69%	19.04%
51001	Douglas 51-1	1.77%	18.11%
64002	Dupree 64-2	3.10%	20.39%
20001	Eagle Butte 20-1	2.74%	18.20%
49203	East Dakota Educational Cooperative - 49203	6.86%	14.04%
23001	Edgemont 23-1	11.82%	25.36%
22005	Edmunds Central 22-5	4.61%	25.41%
16002	Elk Mountain 16-2	11.34%	24.87%
61007	Elk Point-Jefferson 61-7	1.98%	20.95%
5003	Elkton 05-3	2.48%	25.20%
28002	Estelline 28-2	2.65%	19.15%
17001	Ethan 17-1	3.56%	18.29%
44001	Eureka 44-1	3.61%	25.28%
46002	Faith 46-2	2.93%	29.39%
24004	Faulkton Area 24-4	2.05%	18.49%
50003	Flandreau 50-3	2.00%	19.94%
14001	Florence 14-1	3.37%	21.68%
6002	Frederick Area 06-2	4.12%	22.01%
33001	Freeman 33-1	3.20%	23.95%
49004	Garretson 49-4	2.73%	23.38%
63001	Gayville-Volin 63-1	2.92%	22.96%
53001	Gettysburg 53-1	3.56%	28.01%
26004	Gregory 26-4	2.26%	19.56%
6006	Groton Area 06-6	2.72%	22.64%
27001	Haakon 27-1	3.64%	28.28%
28003	Hamlin 28-3	2.30%	18.75%
30001	Hanson 30-1	2.71%	22.55%
31001	Harding County 31-1	3.64%	30.63%
41002	Harrisburg 41-2	1.84%	19.63%
14002	Henry 14-2	4.31%	15.61%
10001	Herreid 10-1	3.37%	19.55%
34002	Highmore-Harrold 34-2	2.22%	18.44%
51002	Hill City 51-2	4.09%	30.58%
56006	Hitchcock-Tulare 56-6	4.03%	27.47%
23002	Hot Springs 23-2	2.92%	23.28%
53002	Hoven 53-2	3.46%	21.83%
48003	Howard 48-3	2.90%	27.69%
2002	Huron 02-2	1.43%	19.33%
22006	Ipswich Public 22-6	1.38%	19.15%
13003	Irene-Wakonda 13-3	2.03%	25.40%
2003	Iroquois 02-3	3.00%	15.16%

17202	James Valley Education Cooperative - 17202	0.00%	0.00%
37003	Jones County 37-3	3.82%	25.22%
35002	Kadoka Area 35-2	3.02%	20.45%
7002	Kimball 07-2	2.87%	20.41%
38003	Lake Preston 38-3	3.41%	18.37%
45005	Langford Area 45-5	2.70%	25.83%
40001	Lead-Deadwood 40-1	2.56%	36.71%
52004	Lemmon 52-4	2.74%	31.02%
41004	Lennox 41-4	2.01%	22.44%
44002	Leola 44-2	4.24%	22.40%
42001	Lyman 42-1	1.75%	24.48%
39002	Madison Central 39-2	1.82%	23.91%
60003	Marion 60-3	6.35%	21.61%
43007	McCook Central 43-7	2.71%	20.17%
15001	McIntosh 15-1	2.29%	14.16%
15002	McLaughlin 15-2	2.30%	19.81%
46001	Meade 46-1	1.52%	19.49%
33002	Menno 33-2	2.61%	22.40%
25004	Milbank 25-4	1.68%	18.25%
29004	Miller 29-4	1.95%	18.53%
17002	Mitchell 17-2	1.47%	23.41%
62006	Mobridge-Pollock 62-6	2.37%	24.08%
43002	Montrose 43-2	4.24%	28.52%
17003	Mount Vernon 17-3	2.23%	18.32%
28201	NE Ed Services Cooperative - 28201	2.08%	6.73%
51003	New Underwood 51-3	5.40%	29.32%
9002	Newell 09-2	3.40%	32.06%
6201	North Central Special Ed Cooperative - 06201	9.61%	9.61%
14201	Northeast Technical High School - 14201	4.20%	17.68%
52201	Northwest Area Schools Ed Cooperative - 52201	6.12%	12.79%
56007	Northwestern Area 56-7	3.14%	22.85%
62201	Oahe Special Education Cooperative - 62201	7.71%	8.78%
23003	Oelrichs 23-3	5.43%	21.63%
65001	Oglala Lakota 65-1	3.09%	23.67%
39006	Oldham-Ramona-Rutland 39-6	3.46%	18.69%
60004	Parker 60-4	3.56%	17.58%
33003	Parkston 33-3	2.26%	14.66%
32002	Pierre 32-2	1.26%	19.80%
1001	Plankinton 01-1	1.46%	12.27%
11005	Platte-Geddes 11-5	1.84%	15.64%
39201	Prairie Lakes Educational Cooperative - 39201	9.04%	9.04%
51004	Rapid City Area 51-4	2.41%	22.90%
56004	Redfield 56-4	2.01%	19.90%
54004	Rosholt 54-4	3.34%	19.35%
55005	Sanborn Central 55-5	2.76%	18.49%
4003	Scotland 04-3	2.37%	17.40%
62005	Selby Area 62-5	3.63%	27.30%
49005	Sioux Falls 49-5	2.35%	15.33%
5005	Sioux Valley 05-5	2.32%	19.04%

54002	Sisseton 54-2	2.50%	22.08%
15003	Smee 15-3	3.53%	26.17%
26005	South Central 26-5	4.50%	26.84%
4201	South Central Cooperative - 04201	4.44%	8.20%
61201	Southeast Area Cooperative - 61201	16.26%	19.33%
40002	Spearfish 40-2	1.70%	16.02%
57001	Stanley County 57-1	3.68%	22.03%
54006	Summit 54-6	3.55%	25.82%
41005	Tea Area 41-5	1.47%	20.16%
37201	Three-Rivers Special Serv Cooperative - 37201	8.28%	8.28%
20003	Timber Lake 20-3	2.15%	21.97%
66001	Todd County 66-1	3.28%	24.17%
33005	Tripp-Delmont 33-5	2.29%	16.06%
49006	Tri-Valley 49-6	2.54%	18.41%
13001	Vermillion 13-1	2.30%	23.03%
60006	Viborg-Hurley 60-6	2.48%	26.25%
11004	Wagner Community 11-4	2.10%	21.71%
51005	Wall 51-5	3.02%	30.58%
6005	Warner 06-5	3.30%	24.54%
14004	Watertown 14-4	1.60%	19.98%
18003	Waubay 18-3	4.86%	19.44%
14005	Waverly 14-5	5.40%	21.44%
18005	Webster Area 18-5	1.96%	17.32%
36002	Wessington Springs 36-2	2.95%	20.51%
49007	West Central 49-7	2.05%	21.09%
1003	White Lake 01-3	3.33%	26.21%
47001	White River 47-1	2.10%	22.90%
12003	Willow Lake 12-3	2.90%	17.55%
54007	Wilmot 54-7	3.62%	20.74%
59002	Winner 59-2	2.34%	16.82%
2006	Wolsey-Wessington 02-6	2.38%	25.25%
55004	Woonsocket 55-4	3.84%	18.22%
63003	Yankton 63-3	2.09%	23.93%