



Local Education Agency Indirect Cost Rates

Based on FY20-FY24 expenditures

Effective July 1, 2025 - June 30, 2026

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

*Indicates the LEA did not submit a Letter of Intent to Apply for an Indirect Cost Rate

District Number	District Name	Restricted Rate	Unrestricted Rate
6001	Aberdeen 06-1	1.58%	16.29%
58003	Agar-Blunt-Onida 58-3*	0.00%	0.00%
61001	Alcester-Hudson 61-1	3.27%	22.66%
11001	Andes Central 11-1	3.16%	27.26%
38001	Arlington 38-1	3.66%	23.30%
21001	Armour 21-1	3.76%	19.21%
4001	Avon 04-1*	0.00%	0.00%
49001	Baltic 49-1*	0.00%	0.00%
9001	Belle Fourche 09-1	2.18%	17.75%
3001	Bennett County 03-1	3.51%	29.15%
61002	Beresford 61-2	1.94%	19.49%
52001	Bison 52-1	2.32%	22.76%
40201	Black Hills Special Services Cooperative - 40201	6.28%	8.24%
4002	Bon Homme 04-2	1.87%	21.59%
22001	Bowdle 22-1*	0.00%	0.00%
49002	Brandon Valley 49-2*	0.00%	0.00%
30003	Bridgewater-Emery 30-3	3.32%	21.82%
45004	Britton-Hecla 45-4*	0.00%	0.00%
5001	Brookings 05-1	1.21%	20.75%
26002	Burke 26-2*	0.00%	0.00%
43001	Canistota 43-1	3.76%	20.31%
41001	Canton 41-1*	0.00%	0.00%
28001	Castlewood 28-1*	0.00%	0.00%
60001	Centerville 60-1	4.31%	18.51%
7001	Chamberlain 07-1	1.56%	15.07%
39001	Chester Area 39-1*	0.00%	0.00%
12002	Clark 12-2*	0.00%	0.00%
50005	Colman-Egan 50-5	3.01%	22.89%
59003	Colome 59-3	2.28%	20.20%
11202	CORE Educational Cooperative - 11202	6.55%	8.68%
60201	Cornbelt Educational Cooperative - 60201*	0.00%	0.00%

District Number	District Name	Restricted Rate	Unrestricted Rate
21003	Corsica-Stickney 21-3	5.22%	28.31%
16001	Custer 16-1	1.71%	29.18%
61008	Dakota Valley 61-8	2.17%	23.89%
38002	De Smet 38-2	3.29%	24.11%
49003	Dell Rapids 49-3	1.55%	19.76%
5006	Deubrook Area 05-6	2.43%	21.42%
19004	Deuel 19-4	3.60%	22.89%
56002	Doland 56-2	4.29%	19.65%
51001	Douglas 51-1	1.90%	17.40%
64002	Dupree 64-2	3.33%	20.76%
20001	Eagle Butte 20-1	2.69%	16.44%
49203	East Dakota Educational Cooperative - 49203	7.43%	15.22%
23001	Edgemont 23-1*	0.00%	0.00%
22005	Edmunds Central 22-5*	0.00%	0.00%
16002	Elk Mountain 16-2*	0.00%	0.00%
61007	Elk Point-Jefferson 61-7	1.92%	21.91%
5003	Elkton 05-3*	0.00%	0.00%
28002	Estelline 28-2*	0.00%	0.00%
17001	Ethan 17-1*	0.00%	0.00%
44001	Eureka 44-1	3.60%	25.62%
46002	Faith 46-2*	0.00%	0.00%
24004	Faulkton Area 24-4	2.06%	19.29%
50003	Flandreau 50-3	1.93%	20.89%
14001	Florence 14-1*	0.00%	0.00%
6002	Frederick Area 06-2*	0.00%	0.00%
33001	Freeman 33-1*	0.00%	0.00%
49004	Garretson 49-4*	0.00%	0.00%
63001	Gayville-Volin 63-1	2.84%	22.49%
53001	Gettysburg 53-1	3.78%	27.72%
26004	Gregory 26-4	2.21%	23.64%
6006	Groton Area 06-6	2.69%	23.48%
27001	Haakon 27-1*	0.00%	0.00%
28003	Hamlin 28-3	2.27%	18.76%
30001	Hanson 30-1	2.84%	23.50%
31001	Harding County 31-1*	0.00%	0.00%
41002	Harrisburg 41-2*	0.00%	0.00%
14002	Henry 14-2	4.15%	13.96%
10001	Herreid 10-1*	0.00%	0.00%
34002	Highmore-Harrold 34-2*	0.00%	0.00%
51002	Hill City 51-2*	0.00%	0.00%
56006	Hitchcock-Tulare 56-6	4.45%	26.61%
23002	Hot Springs 23-2	2.68%	24.83%
53002	Hoven 53-2	3.62%	23.88%
48003	Howard 48-3*	0.00%	0.00%
2002	Huron 02-2	1.43%	19.93%

District Number	District Name	Restricted Rate	Unrestricted Rate
22006	Ipswich Public 22-6*	0.00%	0.00%
13003	Irene-Wakonda 13-3	2.11%	26.48%
2003	Iroquois 02-3	3.16%	17.15%
17202	James Valley Education Cooperative - 17202*	0.00%	0.00%
37003	Jones County 37-3	4.05%	25.23%
35002	Kadoka Area 35-2	2.91%	22.44%
7002	Kimball 07-2	2.46%	20.08%
38003	Lake Preston 38-3*	0.00%	0.00%
45005	Langford Area 45-5	2.93%	24.55%
40001	Lead-Deadwood 40-1*	0.00%	0.00%
52004	Lemmon 52-4	2.81%	30.49%
41004	Lennox 41-4*	0.00%	0.00%
44002	Leola 44-2	4.21%	21.92%
42001	Lyman 42-1	1.94%	26.66%
39002	Madison Central 39-2	1.85%	23.32%
60003	Marion 60-3	6.20%	22.97%
43007	McCook Central 43-7*	0.00%	0.00%
15001	McIntosh 15-1	2.44%	14.88%
15002	McLaughlin 15-2	2.29%	19.57%
46001	Meade 46-1	1.60%	21.11%
33002	Menno 33-2	2.60%	19.86%
25004	Milbank 25-4	1.74%	19.63%
29004	Miller 29-4	1.87%	19.86%
17002	Mitchell 17-2	1.38%	23.06%
62006	Mobridge-Pollock 62-6*	0.00%	0.00%
43002	Montrose 43-2	3.91%	29.77%
17003	Mount Vernon 17-3	2.30%	18.95%
28201	NE Ed Services Cooperative - 28201	2.19%	6.71%
51003	New Underwood 51-3	4.82%	31.51%
9002	Newell 09-2	3.74%	28.64%
6201	North Central Special Ed Cooperative - 06201	9.25%	9.25%
14201	Northeast Technical High School - 14201*	0.00%	0.00%
52201	Northwest Area Schools Ed Cooperative - 52201	6.83%	14.66%
56007	Northwestern Area 56-7	2.84%	21.97%
62201	Oahe Special Education Cooperative - 62201*	0.00%	0.00%
23003	Oelrichs 23-3	5.13%	27.74%
65001	Oglala Lakota 65-1	3.14%	23.80%
39006	Oldham-Ramona-Rutland 39-6	3.20%	17.90%
60004	Parker 60-4	3.47%	18.74%
33003	Parkston 33-3	2.23%	14.64%
32002	Pierre 32-2	1.27%	19.15%
1001	Plankinton 01-1	1.61%	13.64%
11005	Platte-Geddes 11-5	1.91%	15.54%
39201	Prairie Lakes Educational Cooperative - 39201*	0.00%	0.00%
51004	Rapid City Area 51-4	2.65%	22.23%

District Number	District Name	Restricted Rate	Unrestricted Rate
56004	Redfield 56-4*	0.00%	0.00%
54004	Rosholt 54-4*	0.00%	0.00%
55005	Sanborn Central 55-5	2.49%	18.07%
4003	Scotland 04-3	2.39%	20.21%
62005	Selby Area 62-5*	0.00%	0.00%
49005	Sioux Falls 49-5	2.73%	16.22%
5005	Sioux Valley 05-5	2.27%	19.63%
54002	Sisseton 54-2	2.59%	23.57%
26005	South Central 26-5*	0.00%	0.00%
4201	South Central Cooperative - 04201	4.29%	7.96%
61201	Southeast Area Cooperative - 61201	17.65%	20.52%
40002	Spearfish 40-2*	0.00%	0.00%
57001	Stanley County 57-1*	0.00%	0.00%
54006	Summit 54-6	3.44%	25.51%
41005	Tea Area 41-5	1.52%	20.86%
37201	Three-Rivers Special Serv Cooperative - 37201	7.30%	7.30%
20003	Timber Lake 20-3*	0.00%	0.00%
66001	Todd County 66-1	3.27%	25.29%
33005	Tripp-Delmont 33-5*	0.00%	0.00%
49006	Tri-Valley 49-6*	0.00%	0.00%
13001	Vermillion 13-1	2.12%	23.84%
60006	Viborg-Hurley 60-6	2.22%	24.97%
11004	Wagner Community 11-4*	0.00%	0.00%
15003	Wakpala 15-3	3.59%	26.74%
51005	Wall 51-5	2.74%	30.06%
6005	Warner 06-5*	0.00%	0.00%
14004	Watertown 14-4	1.60%	21.23%
18003	Waubay 18-3	5.07%	20.21%
14005	Waverly 14-5	5.71%	22.52%
18005	Webster Area 18-5	2.11%	18.03%
36002	Wessington Springs 36-2	3.23%	21.13%
49007	West Central 49-7	1.98%	21.28%
1003	White Lake 01-3	3.35%	28.48%
47001	White River 47-1	2.27%	25.97%
12003	Willow Lake 12-3	2.96%	17.20%
54007	Wilmot 54-7	3.88%	21.58%
59002	Winner 59-2*	0.00%	0.00%
2006	Wolsey-Wessington 02-6	2.59%	23.52%
55004	Woonsocket 55-4	4.03%	18.28%
63003	Yankton 63-3	2.13%	24.96%