



Local Education Agency Indirect Cost Rates

Based on FY21-FY25 expenditures

Effective July 1, 2026 - June 30, 2027

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	1.54%	16.15%
58003	Agar-Blunt-Onida 58-3*	0.00%	0.00%
61001	Alcester-Hudson 61-1	3.26%	23.72%
11001	Andes Central 11-1	3.25%	27.60%
38001	Arlington 38-1	3.33%	23.48%
21001	Armour 21-1	3.82%	19.54%
4001	Avon 04-1	3.50%	15.99%
49001	Baltic 49-1*	0.00%	0.00%
9001	Belle Fourche 09-1	2.21%	17.86%
3001	Bennett County 03-1	3.45%	30.20%
61002	Beresford 61-2	2.00%	19.43%
52001	Bison 52-1	2.42%	23.72%
40201	Black Hills Special Services Cooperative - 40201	6.25%	8.74%
4002	Bon Homme 04-2	1.92%	21.00%
22001	Bowdle 22-1*	0.00%	0.00%
49002	Brandon Valley 49-2*	0.00%	0.00%
30003	Bridgewater-Emery 30-3	3.17%	22.41%
45004	Britton-Hecla 45-4*	0.00%	0.00%
5001	Brookings 05-1	1.18%	21.01%
26002	Burke 26-2*	0.00%	0.00%
43001	Canistota 43-1	3.70%	21.12%
41001	Canton 41-1*	0.00%	0.00%
28001	Castlewood 28-1*	0.00%	0.00%
60001	Centerville 60-1	4.36%	17.91%
7001	Chamberlain 07-1	1.56%	16.63%
39001	Chester Area 39-1*	0.00%	0.00%
12002	Clark 12-2*	0.00%	0.00%
50005	Colman-Egan 50-5	2.89%	23.50%
59003	Colome 59-3	2.21%	18.72%
11202	CORE Educational Cooperative - 11202	6.84%	9.02%
60201	Cornbelt Educational Cooperative - 60201*	0.00%	0.00%

District Number	District Name	Restricted Rate	Unrestricted Rate
21003	Corsica-Stickney 21-3	5.34%	30.64%
16001	Custer 16-1	1.68%	29.22%
61008	Dakota Valley 61-8	2.15%	24.51%
38002	De Smet 38-2	3.10%	24.02%
49003	Dell Rapids 49-3	1.60%	20.02%
5006	Deubrook Area 05-6	2.47%	21.99%
19004	Deuel 19-4	3.45%	22.27%
56002	Doland 56-2	4.11%	20.14%
51001	Douglas 51-1	2.06%	17.30%
64002	Dupree 64-2	3.48%	20.87%
20001	Eagle Butte 20-1	2.65%	15.73%
49203	East Dakota Educational Cooperative - 49203	7.39%	15.12%
23001	Edgemont 23-1	3.29%	22.02%
22005	Edmunds Central 22-5*	0.00%	0.00%
16002	Elk Mountain 16-2*	0.00%	0.00%
61007	Elk Point-Jefferson 61-7	1.86%	20.93%
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	3.59%	25.13%
46002	Faith 46-2*	0.00%	0.00%
24004	Faulkton Area 24-4*	0.00%	0.00%
50003	Flandreau 50-3	1.96%	21.51%
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	2.77%	22.84%
53001	Gettysburg 53-1	3.75%	27.73%
26004	Gregory 26-4	2.15%	24.76%
6006	Groton Area 06-6	2.68%	23.83%
27001	Haakon 27-1*	0.00%	0.00%
28003	Hamlin 28-3	2.25%	19.48%
30001	Hanson 30-1	3.00%	23.92%
31001	Harding County 31-1*	0.00%	0.00%
41002	Harrisburg 41-2	1.41%	15.95%
14002	Henry 14-2	4.11%	13.73%
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	4.47%	26.19%
23002	Hot Springs 23-2	2.70%	24.66%
53002	Hoven 53-2*	0.00%	0.00%
48003	Howard 48-3	2.37%	24.63%
2002	Huron 02-2	1.41%	20.22%

District Number	District Name	Restricted Rate	Unrestricted Rate
22006	Ipswich Public 22-6*	0.00%	0.00%
13003	Irene-Wakonda 13-3	2.15%	26.98%
2003	Iroquois 02-3	3.31%	17.82%
17202	James Valley Education Cooperative - 17202*	0.00%	0.00%
37003	Jones County 37-3	3.16%	25.37%
35002	Kadoka Area 35-2	2.90%	23.45%
7002	Kimball 07-2	2.22%	20.50%
38003	Lake Preston 38-3*	0.00%	0.00%
45005	Langford Area 45-5	2.99%	25.28%
40001	Lead-Deadwood 40-1*	0.00%	0.00%
52004	Lemmon 52-4	2.66%	30.45%
41004	Lennox 41-4*	0.00%	0.00%
44002	Leola 44-2	4.28%	21.13%
42001	Lyman 42-1	1.98%	28.99%
39002	Madison Central 39-2	1.87%	23.09%
60003	Marion 60-3	5.86%	23.68%
43007	McCook Central 43-7	2.24%	17.87%
15001	McIntosh 15-1	2.47%	15.83%
15002	McLaughlin 15-2	2.19%	19.13%
46001	Meade 46-1	1.63%	21.69%
33002	Menno 33-2	2.54%	19.61%
25004	Milbank 25-4	1.76%	20.70%
29004	Miller 29-4	1.87%	21.48%
17002	Mitchell 17-2	1.41%	23.00%
62006	Mobridge-Pollock 62-6*	0.00%	0.00%
43002	Montrose 43-2	3.89%	29.16%
17003	Mount Vernon 17-3	2.36%	19.44%
28201	NE Ed Services Cooperative - 28201	2.15%	6.45%
51003	New Underwood 51-3	4.83%	32.35%
9002	Newell 09-2	3.69%	28.74%
6201	North Central Special Ed Cooperative - 06201*	0.00%	0.00%
14201	Northeast Technical High School - 14201	3.69%	16.55%
56007	Northwestern Area 56-7	2.61%	23.17%
62201	Oahe Special Education Cooperative - 62201*	0.00%	0.00%
23003	Oelrichs 23-3	4.99%	30.47%
65001	Oglala Lakota 65-1	2.93%	23.57%
39006	Oldham-Ramona-Rutland 39-6*	0.00%	0.00%
60004	Parker 60-4	3.57%	19.69%
33003	Parkston 33-3	2.24%	15.16%
32002	Pierre 32-2	1.27%	18.91%
1001	Plankinton 01-1	1.69%	13.97%
11005	Platte-Geddes 11-5	1.91%	16.43%
39201	Prairie Lakes Educational Cooperative - 39201*	0.00%	0.00%
51004	Rapid City Area 51-4	2.76%	23.02%
56004	Redfield 56-4*	0.00%	0.00%

District Number	District Name	Restricted Rate	Unrestricted Rate
54004	Rosholt 54-4*	0.00%	0.00%
55005	Sanborn Central 55-5	2.40%	17.41%
4003	Scotland 04-3*	0.00%	0.00%
62005	Selby Area 62-5*	0.00%	0.00%
49005	Sioux Falls 49-5	2.88%	16.55%
5005	Sioux Valley 05-5	2.18%	20.27%
54002	Sisseton 54-2	2.63%	23.92%
26005	South Central 26-5*	0.00%	0.00%
4201	South Central Cooperative - 04201	4.29%	7.68%
61201	Southeast Area Cooperative - 61201	17.43%	20.16%
40002	Spearfish 40-2*	0.00%	0.00%
57001	Stanley County 57-1*	0.00%	0.00%
54006	Summit 54-6	3.30%	26.41%
41005	Tea Area 41-5	1.60%	21.07%
20003	Timber Lake 20-3	1.67%	20.53%
66001	Todd County 66-1	3.21%	26.43%
33005	Tripp-Delmont 33-5*	0.00%	0.00%
49006	Tri-Valley 49-6*	0.00%	0.00%
13001	Vermillion 13-1	1.97%	25.14%
60006	Viborg-Hurley 60-6	2.07%	24.20%
11004	Wagner Community 11-4*	0.00%	0.00%
15003	Wakpala 15-3	3.63%	26.79%
51005	Wall 51-5	2.74%	29.63%
6005	Warner 06-5*	0.00%	0.00%
14004	Watertown 14-4	1.63%	22.37%
18003	Waubay 18-3	5.20%	20.62%
14005	Waverly 14-5	5.65%	22.81%
18005	Webster Area 18-5	2.16%	19.43%
36002	Wessington Springs 36-2	3.31%	22.53%
49007	West Central 49-7	1.95%	21.18%
1003	White Lake 01-3	3.26%	28.44%
47001	White River 47-1	2.49%	25.99%
12003	Willow Lake 12-3*	0.00%	0.00%
54007	Wilmot 54-7	3.86%	21.34%
59002	Winner 59-2*	0.00%	0.00%
2006	Wolsey-Wessington 02-6	2.71%	24.85%
55004	Woonsocket 55-4	3.93%	18.39%
63003	Yankton 63-3	2.11%	24.69%