

IN THE UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF ARKANSAS
TEXARKANA DIVISION

LINDA FINCH, as Next Friend of
JOHNNY EBERT

PLAINTIFF

VS.

CASE NO. 05-CV-4070

TEXARKANA SCHOOL DISTRICT
NO. 7 OF MILLER COUNTY

DEFENDANT

ORDER

Before the Court is a Bill of Costs filed on behalf of the Defendant Texarkana School District No. 7 of Miller County. (Doc. No. 65). As the prevailing party in this action, Defendant asserts that it is entitled to costs in the amount of \$2,353.63. Plaintiff objects to the Bill of Costs. (Doc. No. 67). The Defendant has responded to Plaintiff's objections. (Doc. No. 69). The matter is ripe for consideration.

The Federal Rules of Civil Procedure state that “[u]nless a federal statute, these rules, or a court order provides otherwise, costs—other than attorney’s fees—should be allowed to the prevailing party.” Fed.R.Civ.P. 54(d)(1). This rule presumes an award of costs; however, the district court has substantial discretion in awarding such costs. *Computrol, Inc. v. Newtrend, L.P.*, 203 F.3d 1064, 1072 (8th Cir. 2000)(citations omitted). The indigency of the losing party is a reason the court should consider when determining whether to tax costs, *Lampkins v. Thompson*, 337 F.3d 1009, 1017 (8th Cir. 2003), and is a valid reason for not awarding them. *Poe v. John Deere Co.*, 695 F.2d 1103, 1108 (8th Cir. 1992).

In her opposition to the Defendant’s Bill of Costs, Plaintiff states that she is indigent and

