

Arkansas Department of Education  
 Division of Elementary & Secondary Education  
 Restricted Indirect Cost Rates  
 Fiscal Year 2022-23

Notes:

1. Fiscal year 2022-23 indirect cost rates were calculated using fiscal year 2020-21 data.
2. APSCN is the source of the data used to calculate these rates.
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4. A double asterisk (\*\*) indicates a negotiated (reduced) rate.
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| LEA     | School District Name                | Restricted<br>Indirect Cost<br>Rate |
|---------|-------------------------------------|-------------------------------------|
| 1701000 | ALMA SCHOOL DISTRICT                | 3.33%                               |
| 501000  | ALPENA SCHOOL DISTRICT              | 2.38%                               |
| 1002000 | ARKADELPHIA SCHOOL DISTRICT         | 5.45%                               |
| 4701000 | ARMOREL SCHOOL DISTRICT             | 3.73%                               |
| 4101000 | ASHDOWN SCHOOL DISTRICT             | 3.49%                               |
| 5801000 | ATKINS SCHOOL DISTRICT              | 3.71%                               |
| 7401000 | AUGUSTA SCHOOL DISTRICT             | 1.69%                               |
| 7301000 | BALD KNOB SCHOOL DISTRICT           | 4.88%                               |
| 5401000 | BARTON-LEXA SCHOOL DISTRICT         | 3.09%                               |
| 3201000 | BATESVILLE SCHOOL DISTRICT          | 2.89%                               |
| 6301000 | BAUXITE SCHOOL DISTRICT             | 1.40%                               |
| 1601000 | BAY SCHOOL DISTRICT                 | 7.94%                               |
| 5201000 | BEARDEN SCHOOL DISTRICT             | 2.32%                               |
| 7302000 | BEEBE SCHOOL DISTRICT               | 1.99%                               |
| 6302000 | BENTON SCHOOL DISTRICT              | 5.93%                               |
| 401000  | BENTONVILLE SCHOOL DISTRICT         | 3.95%                               |
| 502000  | BERGMAN SCHOOL DISTRICT             | 1.00%                               |
| 801000  | BERRYVILLE SCHOOL DISTRICT          | 2.18%                               |
| 3001000 | BISMARCK SCHOOL DISTRICT            | 2.85%                               |
| 2901000 | BLEVINS SCHOOL DISTRICT             | 1.73%                               |
| 4702000 | BLYTHEVILLE SCHOOL DISTRICT         | 3.42%                               |
| 4201000 | BOONEVILLE SCHOOL DISTRICT          | 3.59%                               |
| 7303000 | BRADFORD SCHOOL DISTRICT            | 4.37%                               |
| 4801000 | BRINKLEY SCHOOL DISTRICT            | 3.62%                               |
| 1603000 | BROOKLAND SCHOOL DISTRICT           | 1.38%                               |
| 6303000 | BRYANT SCHOOL DISTRICT              | 2.87%                               |
| 1605000 | BUFFALO IS. CENTRAL SCHOOL DISTRICT | 2.92%                               |
| 4304000 | CABOT SCHOOL DISTRICT               | 2.71%                               |
| 4901000 | CADDO HILLS SCHOOL DISTRICT         | 2.34%                               |
| 3301000 | CALICO ROCK SCHOOL DISTRICT         | 2.04%                               |
| 5204000 | CAMDEN FAIRVIEW SCHOOL DISTRICT     | 5.72%                               |
| 4303000 | CARLISLE SCHOOL DISTRICT            | 2.21%                               |
| 6802000 | CAVE CITY SCHOOL DISTRICT           | 2.89%                               |
| 3212000 | CEDAR RIDGE SCHOOL DISTRICT         | 2.84%                               |
| 1702000 | CEDARVILLE SCHOOL DISTRICT          | 2.49%                               |

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| LEA     | School District Name                   | Restricted Indirect Cost Rate |
|---------|--|-------------------------------|
| 5502000 | CENTERPOINT SCHOOL DISTRICT            | 3.96%                         |
| 2402000 | CHARLESTON SCHOOL DISTRICT             | 2.18%                         |
| 4802000 | CLARENDON SCHOOL DISTRICT              | 3.34%                         |
| 3601000 | CLARKSVILLE SCHOOL DISTRICT            | 3.52%                         |
| 1305000 | CLEVELAND COUNTY SCHOOL DISTRICT       | 5.42%                         |
| 7102000 | CLINTON SCHOOL DISTRICT                | 4.54%                         |
| 1201000 | CONCORD SCHOOL DISTRICT                | 4.99%                         |
| 2301000 | CONWAY SCHOOL DISTRICT                 | 2.25%                         |
| 1101000 | CORNING SCHOOL DISTRICT                | 2.49%                         |
| 5707000 | COSSATOT RIVER SCHOOL DISTRICT         | 5.50%                         |
| 302000  | COTTER SCHOOL DISTRICT                 | 3.91%                         |
| 2403000 | COUNTY LINE SCHOOL DISTRICT            | 2.66%                         |
| 1901000 | CROSS COUNTY SCHOOL DISTRICT           | 2.26%                         |
| 201000  | CROSSETT SCHOOL DISTRICT               | 1.90%                         |
| 2601000 | CUTTER-MORNING STAR SCHOOL DISTRICT    | 2.34%                         |
| 7503000 | DANVILLE SCHOOL DISTRICT               | 4.82%                         |
| 7504000 | DARDANELLE SCHOOL DISTRICT             | 3.58%                         |
| 402000  | DECATUR SCHOOL DISTRICT                | 2.92%                         |
| 5106000 | DEER/MT. JUDEA SCHOOL DISTRICT         | 2.66%                         |
| 6701000 | DEQUEEN SCHOOL DISTRICT                | 0.97%                         |
| 901000  | DERMOTT SCHOOL DISTRICT                | 2.55%                         |
| 5901000 | DES ARC SCHOOL DISTRICT                | 2.28%                         |
| 101000  | DEWITT SCHOOL DISTRICT                 | 2.95%                         |
| 3102000 | DIERKS SCHOOL DISTRICT                 | 2.53%                         |
| 5802000 | DOVER SCHOOL DISTRICT                  | 5.25%                         |
| 2202000 | DREW CENTRAL SCHOOL DISTRICT           | 3.78%                         |
| 2104000 | DUMAS SCHOOL DISTRICT                  | 2.11%                         |
| 1802000 | EARLE SCHOOL DISTRICT                  | 4.94%                         |
| 5301000 | EAST END SCHOOL DISTRICT               | 1.26%                         |
| 5608000 | EAST POINSETT COUNTY SCHOOL DISTRICT   | 1.52%                         |
| 7001000 | EL DORADO SCHOOL DISTRICT              | 5.31%                         |
| 7201000 | ELKINS SCHOOL DISTRICT                 | 4.75%                         |
| 1408000 | EMERSON-TAYLOR-BRADLEY SCHOOL DISTRICT | 3.35%                         |
| 4302000 | ENGLAND SCHOOL DISTRICT                | 3.52%                         |
| 802000  | EUREKA SPRINGS SCHOOL DISTRICT         | 1.98%                         |

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| 7202000 | FARMINGTON SCHOOL DISTRICT               | 2.26%                               |
| 7203000 | FAYETTEVILLE SCHOOL DISTRICT             | 2.19%                               |
| 4501000 | FLIPPIN SCHOOL DISTRICT                  | 2.47%                               |
| 2002000 | FORDYCE SCHOOL DISTRICT                  | 1.27%                               |
| 4102000 | FOREMAN SCHOOL DISTRICT                  | 1.12%                               |
| 6201000 | FORREST CITY SCHOOL DISTRICT             | 3.37%                               |
| 6601000 | FORT SMITH SCHOOL DISTRICT               | 3.18%                               |
| 4603000 | FOUKE SCHOOL DISTRICT                    | 3.45%                               |
| 2602000 | FOUNTAIN LAKE SCHOOL DISTRICT            | 3.69%                               |
| 4602000 | GENOA CENTRAL SCHOOL DISTRICT            | 2.86%                               |
| 403000  | GENTRY SCHOOL DISTRICT                   | 4.48%                               |
| 3002000 | GLEN ROSE SCHOOL DISTRICT                | 2.07%                               |
| 4708000 | GOSNELL SCHOOL DISTRICT                  | 2.51%                               |
| 404000  | GRAVETTE SCHOOL DISTRICT                 | 4.24%                               |
| 803000  | GREEN FOREST SCHOOL DISTRICT             | 3.74%                               |
| 2303000 | GREENBRIER SCHOOL DISTRICT               | 4.63%                               |
| 2807000 | GREENE CO. TECH SCHOOL DISTRICT          | 2.96%                               |
| 7204000 | GREENLAND SCHOOL DISTRICT                | 4.65%                               |
| 6602000 | GREENWOOD SCHOOL DISTRICT                | 4.95%                               |
| 1003000 | GURDON SCHOOL DISTRICT                   | 1.68%                               |
| 2304000 | GUY-PERKINS SCHOOL DISTRICT              | 3.35%                               |
| 6603000 | HACKETT SCHOOL DISTRICT                  | 2.75%                               |
| 203000  | HAMBURG SCHOOL DISTRICT                  | 3.20%                               |
| 701000  | HAMPTON SCHOOL DISTRICT                  | 3.57%                               |
| 6304000 | HARMONY GROVE SCH DIST(SALINE)           | 1.67%                               |
| 5205000 | HARMONY GROVE SCHOOL DISTRICT (OUACHITA) | 1.34%                               |
| 5602000 | HARRISBURG SCHOOL DISTRICT               | 4.34%                               |
| 503000  | HARRISON SCHOOL DISTRICT                 | 3.49%                               |
| 5903000 | HAZEN SCHOOL DISTRICT                    | 3.94%                               |
| 1202000 | HEBER SPRINGS SCHOOL DISTRICT            | 2.87%                               |
| 5803000 | HECTOR SCHOOL DISTRICT                   | 3.93%                               |
| 5403000 | HELENA/ W. HELENA SCHOOL DISTRICT        | 6.41%                               |
| 601000  | HERMITAGE SCHOOL DISTRICT                | 1.43%                               |
| 6804000 | HIGHLAND SCHOOL DISTRICT                 | 3.03%                               |
| 3809000 | HILLCREST SCHOOL DISTRICT                | 2.36%                               |

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| 2903000 | HOPE SCHOOL DISTRICT                       | 4.09%                               |
| 6703000 | HORATIO SCHOOL DISTRICT                    | 1.75%                               |
| 2603000 | HOT SPRINGS SCHOOL DISTRICT                | 6.61%                               |
| 3804000 | HOXIE SCHOOL DISTRICT                      | 2.96%                               |
| 4401000 | HUNTSVILLE SCHOOL DISTRICT                 | 2.60%                               |
| 3306000 | IZARD COUNTY CONSOLIDATED SCHOOL DISTRICT  | 2.31%                               |
| 3405000 | JACKSON CO. SCHOOL DISTRICT                | 1.28%                               |
| 6004000 | JACKSONVILLE NORTH PULASKI SCHOOL DISTRICT | 6.32%                               |
| 5102000 | JASPER SCHOOL DISTRICT                     | 0.71%                               |
| 2604000 | JESSIEVILLE SCHOOL DISTRICT                | 3.94%                               |
| 1608000 | JONESBORO SCHOOL DISTRICT                  | 2.22%                               |
| 7003000 | JUNCTION CITY SCHOOL DISTRICT              | 4.21%                               |
| 5503000 | KIRBY SCHOOL DISTRICT                      | 1.89%                               |
| 3704000 | LAFAYETTE COUNTY SCHOOL DISTRICT           | 5.44%                               |
| 2605000 | LAKE HAMILTON SCHOOL DISTRICT              | 3.08%                               |
| 2606000 | LAKESIDE SCHOOL DIST(GARLAND)              | 4.70%                               |
| 903000  | LAKESIDE SCHOOL DISTRICT (CHICOT)          | 4.45%                               |
| 3604000 | LAMAR SCHOOL DISTRICT                      | 6.22%                               |
| 6605000 | LAVACA SCHOOL DISTRICT                     | 2.55%                               |
| 3810000 | LAWRENCE CO. SCHOOL DISTRICT               | 7.77%                               |
| 506000  | LEAD HILL SCHOOL DISTRICT                  | 5.27%                               |
| 3904000 | LEE COUNTY SCHOOL DISTRICT                 | 3.41%                               |
| 7205000 | LINCOLN SCHOOL DISTRICT                    | 3.20%                               |
| 6001000 | LITTLE ROCK SCHOOL DISTRICT                | 4.31%                               |
| 4301000 | LONOKE SCHOOL DISTRICT                     | 2.92%                               |
| 4202000 | MAGAZINE SCHOOL DISTRICT                   | 3.21%                               |
| 3003000 | MAGNET COVE SCHOOL DISTRICT                | 3.74%                               |
| 1402000 | MAGNOLIA SCHOOL DISTRICT                   | 2.86%                               |
| 3004000 | MALVERN SCHOOL DISTRICT                    | 3.28%                               |
| 2501000 | MAMMOTH SPRING SCHOOL DISTRICT             | 2.26%                               |
| 4712000 | MANILA SCHOOL DISTRICT                     | 3.36%                               |
| 6606000 | MANSFIELD SCHOOL DISTRICT                  | 2.84%                               |
| 1804000 | MARION SCHOOL DISTRICT                     | 2.77%                               |
| 5604000 | MARKED TREE SCHOOL DISTRICT                | 2.22%                               |
| 2803000 | MARMADUKE SCHOOL DISTRICT                  | 2.03%                               |

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| 5404000 | MARVELL-ELAINE SCHOOL DISTRICT                   | 2.37%                               |
| 2305000 | MAYFLOWER SCHOOL DISTRICT                        | 4.16%                               |
| 6102000 | MAYNARD SCHOOL DISTRICT                          | 3.46%                               |
| 7403000 | MCCRORY SCHOOL DISTRICT                          | 1.82%                               |
| 2105000 | MCGEHEE SCHOOL DISTRICT                          | 2.93%                               |
| 3302000 | MELBOURNE SCHOOL DISTRICT                        | 3.08%                               |
| 5703000 | MENA SCHOOL DISTRICT                             | 2.62%                               |
| 3211000 | MIDLAND SCHOOL DISTRICT                          | 1.83%                               |
| 3104000 | MINERAL SPRINGS SCHOOL DISTRICT                  | 8.71%                               |
| 2203000 | MONTICELLO SCHOOL DISTRICT                       | 2.93%                               |
| 4902000 | MOUNT IDA SCHOOL DISTRICT                        | 2.48%                               |
| 2306000 | MT. VERNON/ENOLA SCHOOL DISTRICT                 | 5.06%                               |
| 303000  | MOUNTAIN HOME SCHOOL DISTRICT                    | 2.01%                               |
| 2607000 | MOUNTAIN PINE SCHOOL DISTRICT                    | 3.57%                               |
| 6901000 | MOUNTAIN VIEW SCHOOL DISTRICT                    | 1.81%                               |
| 1703000 | MOUNTAINBURG SCHOOL DISTRICT                     | 2.45%                               |
| 1704000 | MULBERRY PLEASANT VIEW BI-COUNTY SCHOOL DISTRICT | 2.96%                               |
| 3105000 | NASHVILLE SCHOOL DISTRICT                        | 1.85%                               |
| 1503000 | NEMO VISTA SCHOOL DISTRICT                       | 1.96%                               |
| 1611000 | NETTLETON SCHOOL DISTRICT                        | 2.01%                               |
| 5008000 | NEVADA SCHOOL DISTRICT                           | 1.15%                               |
| 3403000 | NEWPORT SCHOOL DISTRICT                          | 3.42%                               |
| 304000  | NORFORK SCHOOL DISTRICT                          | 4.33%                               |
| 6002000 | N. LITTLE ROCK SCHOOL DISTRICT                   | 3.95%                               |
| 504000  | OMAHA SCHOOL DISTRICT                            | 2.80%                               |
| 4713000 | OSCEOLA SCHOOL DISTRICT                          | 1.76%                               |
| 5706000 | OUACHITA RIVER SCHOOL DISTRICT                   | 3.31%                               |
| 3005000 | OUACHITA SCHOOL DISTRICT                         | 4.09%                               |
| 6505000 | OZARK MOUNTAIN SCHOOL DISTRICT                   | 2.95%                               |
| 2404000 | OZARK SCHOOL DISTRICT                            | 1.21%                               |
| 6205000 | PALESTINE-WHEATLEY SCHOOL DISTRICT               | 2.49%                               |
| 7309000 | PANGBURN SCHOOL DISTRICT                         | 3.04%                               |
| 2808000 | PARAGOULD SCHOOL DISTRICT                        | 1.68%                               |
| 4203000 | PARIS SCHOOL DISTRICT                            | 1.55%                               |
| 7007000 | PARKERS CHAPEL SCHOOL DISTRICT                   | 2.44%                               |

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| 407000  | PEA RIDGE SCHOOL DISTRICT                | 6.02%                               |
| 5303000 | PERRYVILLE SCHOOL DISTRICT               | 3.93%                               |
| 1104000 | PIGGOTT SCHOOL DISTRICT                  | 3.25%                               |
| 3505000 | PINE BLUFF SCHOOL DISTRICT               | 6.38%                               |
| 6103000 | POCAHONTAS SCHOOL DISTRICT               | 1.45%                               |
| 5804000 | POTTSVILLE SCHOOL DISTRICT               | 2.15%                               |
| 2703000 | POYEN SCHOOL DISTRICT                    | 2.35%                               |
| 7206000 | PRAIRIE GROVE SCHOOL DISTRICT            | 7.64%                               |
| 5006000 | PRESCOTT SCHOOL DISTRICT                 | 4.20%                               |
| 6003000 | PULASKI CO. SPECIAL SCHOOL DISTRICT      | 5.68%                               |
| 1203000 | QUITMAN SCHOOL DISTRICT                  | 2.80%                               |
| 1106000 | RECTOR SCHOOL DISTRICT                   | 2.85%                               |
| 4706000 | RIVERCREST SCHOOL DISTRICT               | 3.89%                               |
| 1613000 | RIVERSIDE SCHOOL DISTRICT                | 2.39%                               |
| 7307000 | RIVERVIEW SCHOOL DISTRICT                | 3.73%                               |
| 405000  | ROGERS SCHOOL DISTRICT                   | 1.13%                               |
| 7310000 | ROSE BUD SCHOOL DISTRICT                 | 4.35%                               |
| 5805000 | RUSSELLVILLE SCHOOL DISTRICT             | 5.21%                               |
| 2502000 | SALEM SCHOOL DISTRICT                    | 3.30%                               |
| 4204000 | SCRANTON SCHOOL DISTRICT                 | 3.66%                               |
| 6502000 | SEARCY COUNTY SCHOOL DISTRICT            | 1.51%                               |
| 7311000 | SEARCY SCHOOL DISTRICT                   | 2.14%                               |
| 2705000 | SHERIDAN SCHOOL DISTRICT                 | 3.85%                               |
| 7104000 | SHIRLEY SCHOOL DISTRICT                  | 2.72%                               |
| 406000  | SILOAM SPRINGS SCHOOL DISTRICT           | 1.75%                               |
| 3806000 | SLOAN-HENDRIX SCHOOL DISTRICT            | 3.94%                               |
| 7008000 | SMACKOVER SCHOOL DISTRICT                | 2.69%                               |
| 1507000 | SOUTH CONWAY COUNTY SCHOOL DISTRICT      | 3.57%                               |
| 5504000 | SOUTH PIKE COUNTY SCHOOL DISTRICT        | 2.64%                               |
| 7105000 | SOUTH SIDE SCH DIST(VANBUREN)            | 2.04%                               |
| 3209000 | SOUTHSIDE SCHOOL DISTRICT (INDEPENDENCE) | 2.44%                               |
| 7207000 | SPRINGDALE SCHOOL DISTRICT               | 1.98%                               |
| 2906000 | SPRING HILL SCHOOL DISTRICT              | 5.35%                               |
| 4003000 | STAR CITY SCHOOL DISTRICT                | 3.25%                               |
| 7009000 | STRONG-HUTTIG SCHOOL DISTRICT            | 3.60%                               |

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| 104000  | STUTTGART SCHOOL DISTRICT            | 4.74%                         |
| 4605000 | TEXARKANA SCHOOL DISTRICT            | 3.25%                         |
| 5605000 | TRUMANN SCHOOL DISTRICT              | 1.69%                         |
| 7510000 | TWO RIVERS SCHOOL DISTRICT           | 3.12%                         |
| 505000  | VALLEY SPRINGS SCHOOL DISTRICT       | 2.83%                         |
| 1612000 | VALLEY VIEW SCHOOL DISTRICT          | 2.89%                         |
| 1705000 | VAN BUREN SCHOOL DISTRICT            | 3.03%                         |
| 2307000 | VILONIA SCHOOL DISTRICT              | 3.07%                         |
| 2503000 | VIOLA SCHOOL DISTRICT                | 1.73%                         |
| 6401000 | WALDRON SCHOOL DISTRICT              | 3.80%                         |
| 602000  | WARREN SCHOOL DISTRICT               | 3.32%                         |
| 3509000 | WATSON CHAPEL SCHOOL DISTRICT        | 3.91%                         |
| 7208000 | WEST FORK SCHOOL DISTRICT            | 3.69%                         |
| 1803000 | WEST MEMPHIS SCHOOL DISTRICT         | 9.09%                         |
| 1204000 | WEST SIDE SCHOOL DISTRICT (CLEBURNE) | 2.95%                         |
| 7509000 | WESTERN YELL CO. SCHOOL DISTRICT     | 3.08%                         |
| 1602000 | WESTSIDE SCHOOL DISTRICT (CRAIGHEAD) | 3.45%                         |
| 3606000 | WESTSIDE SCHOOL DISTRICT (JOHNSON)   | 3.98%                         |
| 7304000 | WHITE CO. CENTRAL SCHOOL DISTRICT    | 3.05%                         |
| 3510000 | WHITE HALL SCHOOL DISTRICT           | 3.59%                         |
| 1505000 | WONDERVIEW SCHOOL DISTRICT           | 3.31%                         |
| 1304000 | WOODLAWN SCHOOL DISTRICT             | 2.69%                         |
| 1905000 | WYNNE SCHOOL DISTRICT                | 2.98%                         |
| 4502000 | YELLVILLE-SUMMIT SCHOOL DISTRICT     | 2.39%                         |