

Arkansas Department of Education
 Division of Elementary & Secondary Education
 Restricted Indirect Cost Rates
 Fiscal Year 2023-24

Notes:

1. Fiscal year 2023-24 indirect cost rates were calculated using fiscal year 2021-22 data.
2. APSCN is the source of the data used to calculate these rates.
3. Calculations resulting in a negative rate have been set to zero.
4. A double asterisk (**) indicates a negotiated (reduced) rate.
5. Unrestricted indirect cost rates will be provided upon request.
6. A single asterisk (*) indicates an assignment of the state average rate for newly created LEA.

LEA	Educational Service Cooperative	Restricted Indirect Cost Rate
1520000	ARCH FORD ESC	5.29%
3520000	ARKANSAS RIVER ESC	8.52%
5620000	CROWLEY'S RIDGE ESC	3.95%
1020000	DAWSON ESC	8.05%
6720000	DE QUEEN-MENA ESC	5.57%
5420000	GREAT RIVERS ESC	6.48%
2420000	GUY FENTER ESC	6.00%
3320000	NORTH CENTRAL ARKANSAS ESC	4.12%
3820000	NORTHEAST ARKANSAS ESC	5.04%
7221000	NORTHWEST ARKANSAS ESC	6.37%
520000	OZARK UNLIMITED RESOURCE ESC	3.10%
5220000	SOUTH CENTRAL ESC	9.85%
2220000	SOUTHEAST ARKANSAS ESC	8.57%
2920000	SOUTHWEST ARKANSAS ESC	8.55%
7320000	WILBUR D. MILLS ESC	8.56%