

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	School District Name	Restricted Indirect Cost Rate
1701000	ALMA SCHOOL DISTRICT	3.14%
501000	ALPENA SCHOOL DISTRICT	2.52%
1002000	ARKADELPHIA SCHOOL DISTRICT	5.45%
4701000	ARMOREL SCHOOL DISTRICT	3.49%
4101000	ASHDOWN SCHOOL DISTRICT	3.97%
5801000	ATKINS SCHOOL DISTRICT	4.89%
7401000	AUGUSTA SCHOOL DISTRICT	1.99%
7301000	BALD KNOB SCHOOL DISTRICT	4.80%
5401000	BARTON-LEXA SCHOOL DISTRICT	2.74%
3201000	BATESVILLE SCHOOL DISTRICT	3.26%
6301000	BAUXITE SCHOOL DISTRICT	1.38%
1601000	BAY SCHOOL DISTRICT	4.79%
5201000	BEARDEN SCHOOL DISTRICT	2.36%
7302000	BEEBE SCHOOL DISTRICT	2.62%
6302000	BENTON SCHOOL DISTRICT	5.57%
401000	BENTONVILLE SCHOOL DISTRICT	3.90%
502000	BERGMAN SCHOOL DISTRICT	1.02%
801000	BERRYVILLE SCHOOL DISTRICT	2.30%
3001000	BISMARCK SCHOOL DISTRICT	10.74%
2901000	BLEVINS SCHOOL DISTRICT	1.87%
4702000	BLYTHEVILLE SCHOOL DISTRICT	3.11%
4201000	BOONEVILLE SCHOOL DISTRICT	4.06%
7303000	BRADFORD SCHOOL DISTRICT	2.62%
4801000	BRINKLEY SCHOOL DISTRICT	3.69%
1603000	BROOKLAND SCHOOL DISTRICT	1.82%
6303000	BRYANT SCHOOL DISTRICT	2.84%
1605000	BUFFALO IS. CENTRAL SCHOOL DISTRICT	2.96%
4304000	CABOT SCHOOL DISTRICT	3.04%
4901000	CADDO HILLS SCHOOL DISTRICT	2.74%
3301000	CALICO ROCK SCHOOL DISTRICT	1.76%

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LEA	School District Name	Restricted Indirect Cost Rate
5204000	CAMDEN FAIRVIEW SCHOOL DISTRICT	4.29%
4303000	CARLISLE SCHOOL DISTRICT	2.24%
6802000	CAVE CITY SCHOOL DISTRICT	3.61%
3212000	CEDAR RIDGE SCHOOL DISTRICT	2.84%
1702000	CEDARVILLE SCHOOL DISTRICT	2.49%
5502000	CENTERPOINT SCHOOL DISTRICT	3.86%
2402000	CHARLESTON SCHOOL DISTRICT	2.57%
4802000	CLARENDON SCHOOL DISTRICT	3.34%
3601000	CLARKSVILLE SCHOOL DISTRICT	8.07%
1305000	CLEVELAND COUNTY SCHOOL DISTRICT	5.33%
7102000	CLINTON SCHOOL DISTRICT	4.22%
1201000	CONCORD SCHOOL DISTRICT	4.78%
2301000	CONWAY SCHOOL DISTRICT	2.35%
1101000	CORNING SCHOOL DISTRICT	2.59%
5707000	COSSATOT RIVER SCHOOL DISTRICT	5.39%
302000	COTTER SCHOOL DISTRICT	3.46%
2403000	COUNTY LINE SCHOOL DISTRICT	1.80%
1901000	CROSS COUNTY SCHOOL DISTRICT	1.79%
201000	CROSSETT SCHOOL DISTRICT	3.02%
2601000	CUTTER-MORNING STAR SCHOOL DISTRICT	1.71%
7503000	DANVILLE SCHOOL DISTRICT	5.73%
7504000	DARDANELLE SCHOOL DISTRICT	5.42%
402000	DECATUR SCHOOL DISTRICT	3.85%
5106000	DEER/MT. JUDEA SCHOOL DISTRICT	2.35%
6701000	DEQUEEN SCHOOL DISTRICT	1.42%
901000	DERMOTT SCHOOL DISTRICT	2.27%
5901000	DES ARC SCHOOL DISTRICT	2.61%
101000	DEWITT SCHOOL DISTRICT	2.87%
3102000	DIERKS SCHOOL DISTRICT	2.53%
5802000	DOVER SCHOOL DISTRICT	4.55%

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LEA	School District Name	Restricted Indirect Cost Rate
2202000	DREW CENTRAL SCHOOL DISTRICT	8.50%
2104000	DUMAS SCHOOL DISTRICT	2.43%
1802000	EARLE SCHOOL DISTRICT	3.16%
5301000	EAST END SCHOOL DISTRICT	1.81%
5608000	EAST POINSETT COUNTY SCHOOL DISTRICT	3.06%
7001000	EL DORADO SCHOOL DISTRICT	5.05%
7201000	ELKINS SCHOOL DISTRICT	4.00%
1408000	EMERSON-TAYLOR-BRADLEY SCHOOL DISTRICT	3.39%
4302000	ENGLAND SCHOOL DISTRICT	4.21%
802000	EUREKA SPRINGS SCHOOL DISTRICT	2.23%
7202000	FARMINGTON SCHOOL DISTRICT	2.90%
7203000	FAYETTEVILLE SCHOOL DISTRICT	1.91%
4501000	FLIPPIN SCHOOL DISTRICT	2.41%
2002000	FORDYCE SCHOOL DISTRICT	1.85%
4102000	FOREMAN SCHOOL DISTRICT	1.23%
6201000	FORREST CITY SCHOOL DISTRICT	4.81%
6601000	FORT SMITH SCHOOL DISTRICT	3.06%
4603000	FOUKE SCHOOL DISTRICT	3.00%
2602000	FOUNTAIN LAKE SCHOOL DISTRICT	3.47%
4602000	GENOA CENTRAL SCHOOL DISTRICT	2.51%
403000	GENTRY SCHOOL DISTRICT	4.21%
3002000	GLEN ROSE SCHOOL DISTRICT	2.26%
4708000	GOSNELL SCHOOL DISTRICT	2.82%
404000	GRAVETTE SCHOOL DISTRICT	4.93%
803000	GREEN FOREST SCHOOL DISTRICT	3.39%
2303000	GREENBRIER SCHOOL DISTRICT	3.26%
2807000	GREENE CO. TECH SCHOOL DISTRICT	3.39%
7204000	GREENLAND SCHOOL DISTRICT	3.91%
6602000	GREENWOOD SCHOOL DISTRICT	4.94%
1003000	GURDON SCHOOL DISTRICT	1.13%

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LEA	School District Name	Restricted Indirect Cost Rate
2304000	GUY-PERKINS SCHOOL DISTRICT	3.38%
6603000	HACKETT SCHOOL DISTRICT	3.91%
203000	HAMBURG SCHOOL DISTRICT	3.39%
701000	HAMPTON SCHOOL DISTRICT	2.72%
6304000	HARMONY GROVE SCH DIST(SALINE)	1.67%
5205000	HARMONY GROVE SCHOOL DISTRICT (OUACHITA)	1.65%
5602000	HARRISBURG SCHOOL DISTRICT	3.91%
503000	HARRISON SCHOOL DISTRICT	3.14%
5903000	HAZEN SCHOOL DISTRICT	3.84%
1202000	HEBER SPRINGS SCHOOL DISTRICT	3.11%
5803000	HECTOR SCHOOL DISTRICT	4.04%
5403000	HELENA/ W. HELENA SCHOOL DISTRICT	4.38%
601000	HERMITAGE SCHOOL DISTRICT	1.58%
6804000	HIGHLAND SCHOOL DISTRICT	2.55%
3809000	HILLCREST SCHOOL DISTRICT	4.45%
2903000	HOPE SCHOOL DISTRICT	4.58%
6703000	HORATIO SCHOOL DISTRICT	1.66%
2603000	HOT SPRINGS SCHOOL DISTRICT	9.53%
3804000	HOXIE SCHOOL DISTRICT	3.24%
4401000	HUNTSVILLE SCHOOL DISTRICT	2.61%
3306000	IZARD COUNTY CONSOLIDATED SCHOOL DISTRICT	1.92%
3405000	JACKSON CO. SCHOOL DISTRICT	2.09%
6004000	JACKSONVILLE NORTH PULASKI SCHOOL DISTRICT	4.91%
5102000	JASPER SCHOOL DISTRICT	0.73%
2604000	JESSIEVILLE SCHOOL DISTRICT	4.32%
1608000	JONESBORO SCHOOL DISTRICT	2.14%
7003000	JUNCTION CITY SCHOOL DISTRICT	4.55%
5503000	KIRBY SCHOOL DISTRICT	1.84%
3704000	LAFAYETTE COUNTY SCHOOL DISTRICT	6.10%
2605000	LAKE HAMILTON SCHOOL DISTRICT	2.81%

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2606000	LAKESIDE SCHOOL DIST(GARLAND)	4.80%
903000	LAKESIDE SCHOOL DISTRICT (CHICOT)	2.97%
3604000	LAMAR SCHOOL DISTRICT	4.20%
6605000	LAVACA SCHOOL DISTRICT	2.33%
3810000	LAWRENCE CO. SCHOOL DISTRICT	4.95%
506000	LEAD HILL SCHOOL DISTRICT	3.87%
3904000	LEE COUNTY SCHOOL DISTRICT	2.72%
7205000	LINCOLN SCHOOL DISTRICT	3.42%
6001000	LITTLE ROCK SCHOOL DISTRICT	5.36%
4301000	LONOKE SCHOOL DISTRICT	3.03%
4202000	MAGAZINE SCHOOL DISTRICT	3.38%
3003000	MAGNET COVE SCHOOL DISTRICT	5.27%
1402000	MAGNOLIA SCHOOL DISTRICT	3.27%
3004000	MALVERN SCHOOL DISTRICT	3.75%
2501000	MAMMOTH SPRING SCHOOL DISTRICT	2.53%
4712000	MANILA SCHOOL DISTRICT	4.36%
6606000	MANSFIELD SCHOOL DISTRICT	3.84%
1804000	MARION SCHOOL DISTRICT	3.46%
5604000	MARKED TREE SCHOOL DISTRICT	1.62%
2803000	MARMADUKE SCHOOL DISTRICT	2.34%
5404000	MARVELL-ELAINE SCHOOL DISTRICT	3.97%
2305000	MAYFLOWER SCHOOL DISTRICT	5.00%
6102000	MAYNARD SCHOOL DISTRICT	2.78%
7403000	MCCRORY SCHOOL DISTRICT	2.09%
2105000	MCGEHEE SCHOOL DISTRICT	3.03%
3302000	MELBOURNE SCHOOL DISTRICT	2.72%
5703000	MENA SCHOOL DISTRICT	2.56%
3211000	MIDLAND SCHOOL DISTRICT	2.34%
3104000	MINERAL SPRINGS SCHOOL DISTRICT	5.32%
2203000	MONTICELLO SCHOOL DISTRICT	2.87%

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4902000	MOUNT IDA SCHOOL DISTRICT	2.36%
303000	MOUNTAIN HOME SCHOOL DISTRICT	2.19%
2607000	MOUNTAIN PINE SCHOOL DISTRICT	3.41%
6901000	MOUNTAIN VIEW SCHOOL DISTRICT	1.81%
1703000	MOUNTAINBURG SCHOOL DISTRICT	2.30%
2306000	MT. VERNON/ENOLA SCHOOL DISTRICT	8.85%
1704000	MULBERRY PLEASANT VIEW BI-COUNTY SCHOOL DISTRICT	3.14%
6002000	N. LITTLE ROCK SCHOOL DISTRICT	4.92%
3105000	NASHVILLE SCHOOL DISTRICT	1.79%
1503000	NEMO VISTA SCHOOL DISTRICT	1.85%
1611000	NETTLETON SCHOOL DISTRICT	2.06%
5008000	NEVADA SCHOOL DISTRICT	1.44%
3403000	NEWPORT SCHOOL DISTRICT	3.72%
304000	NORFORK SCHOOL DISTRICT	3.24%
504000	OMAHA SCHOOL DISTRICT	2.39%
4713000	OSCEOLA SCHOOL DISTRICT	3.81%
5706000	OUACHITA RIVER SCHOOL DISTRICT	3.03%
3005000	OUACHITA SCHOOL DISTRICT	3.72%
6505000	OZARK MOUNTAIN SCHOOL DISTRICT	3.12%
2404000	OZARK SCHOOL DISTRICT	1.20%
6205000	PALESTINE-WHEATLEY SCHOOL DISTRICT	2.47%
7309000	PANGBURN SCHOOL DISTRICT	3.44%
2808000	PARAGOULD SCHOOL DISTRICT	1.94%
4203000	PARIS SCHOOL DISTRICT	3.87%
7007000	PARKERS CHAPEL SCHOOL DISTRICT	2.96%
407000	PEA RIDGE SCHOOL DISTRICT	6.38%
5303000	PERRYVILLE SCHOOL DISTRICT	3.66%
1104000	PIGGOTT SCHOOL DISTRICT	2.91%
3505000	PINE BLUFF SCHOOL DISTRICT	5.23%
6103000	POCAHONTAS SCHOOL DISTRICT	1.45%

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5804000	POTTSVILLE SCHOOL DISTRICT	2.17%
2703000	POYEN SCHOOL DISTRICT	2.89%
7206000	PRAIRIE GROVE SCHOOL DISTRICT	7.24%
5006000	PRESCOTT SCHOOL DISTRICT	4.19%
6003000	PULASKI CO. SPECIAL SCHOOL DISTRICT	5.38%
1203000	QUITMAN SCHOOL DISTRICT	3.30%
1106000	RECTOR SCHOOL DISTRICT	2.00%
4706000	RIVERCREST SCHOOL DISTRICT	4.32%
1613000	RIVERSIDE SCHOOL DISTRICT	2.96%
7307000	RIVERVIEW SCHOOL DISTRICT	3.94%
405000	ROGERS SCHOOL DISTRICT	0.98%
7310000	ROSE BUD SCHOOL DISTRICT	3.93%
5805000	RUSSELLVILLE SCHOOL DISTRICT	6.29%
2502000	SALEM SCHOOL DISTRICT	3.65%
4204000	SCRANTON SCHOOL DISTRICT	5.86%
6502000	SEARCY COUNTY SCHOOL DISTRICT	1.82%
7311000	SEARCY SCHOOL DISTRICT	2.69%
2705000	SHERIDAN SCHOOL DISTRICT	3.93%
7104000	SHIRLEY SCHOOL DISTRICT	2.86%
406000	SILOAM SPRINGS SCHOOL DISTRICT	1.77%
3806000	SLOAN-HENDRIX SCHOOL DISTRICT	3.77%
7008000	SMACKOVER SCHOOL DISTRICT	3.05%
1507000	SOUTH CONWAY COUNTY SCHOOL DISTRICT	4.15%
5504000	SOUTH PIKE COUNTY SCHOOL DISTRICT	2.71%
7105000	SOUTH SIDE SCH DIST(VANBUREN)	1.95%
3209000	SOUTHSIDE SCHOOL DISTRICT (INDEPENDENCE)	2.27%
2906000	SPRING HILL SCHOOL DISTRICT	4.73%
7207000	SPRINGDALE SCHOOL DISTRICT	1.93%
4003000	STAR CITY SCHOOL DISTRICT	2.67%
7009000	STRONG-HUTTIG SCHOOL DISTRICT	4.36%

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104000	STUTTGART SCHOOL DISTRICT	4.30%
4605000	TEXARKANA SCHOOL DISTRICT	3.49%
5605000	TRUMANN SCHOOL DISTRICT	2.11%
7510000	TWO RIVERS SCHOOL DISTRICT	3.22%
505000	VALLEY SPRINGS SCHOOL DISTRICT	3.03%
1612000	VALLEY VIEW SCHOOL DISTRICT	2.87%
1705000	VAN BUREN SCHOOL DISTRICT	3.06%
2307000	VILONIA SCHOOL DISTRICT	3.08%
2503000	VIOLA SCHOOL DISTRICT	1.89%
6401000	WALDRON SCHOOL DISTRICT	4.35%
602000	WARREN SCHOOL DISTRICT	3.46%
3509000	WATSON CHAPEL SCHOOL DISTRICT	4.11%
7208000	WEST FORK SCHOOL DISTRICT	3.46%
1803000	WEST MEMPHIS SCHOOL DISTRICT	3.17%
1204000	WEST SIDE SCHOOL DISTRICT (CLEBURNE)	3.08%
7509000	WESTERN YELL CO. SCHOOL DISTRICT	2.64%
1602000	WESTSIDE SCHOOL DISTRICT (CRAIGHEAD)	3.43%
3606000	WESTSIDE SCHOOL DISTRICT (JOHNSON)	7.83%
7304000	WHITE CO. CENTRAL SCHOOL DISTRICT	3.02%
3510000	WHITE HALL SCHOOL DISTRICT	4.13%
1505000	WONDERVIEW SCHOOL DISTRICT	3.11%
1304000	WOODLAWN SCHOOL DISTRICT	2.65%
1905000	WYNNE SCHOOL DISTRICT	2.21%
4502000	YELLVILLE-SUMMIT SCHOOL DISTRICT	1.98%