

Arkansas Department of Education
Division of Elementary & Secondary Education
Restricted Federal Indirect Cost Rates
Fiscal Year 2025-26

Notes:

1. Fiscal year 2025-26 indirect cost rates were calculated using fiscal year 2023-24 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.
7. Indirect costs are used to recover expenses related to a federal program that cannot be charged directly.

LEA	Open Enrollment Charter Schools	Restricted Indirect Cost Rate
6065700	ACADAMIES OF MATH & SCIENCE	3.62%
6040700	ACADEMICS PLUS SCHOOL DISTRICT	4.44%
440700	ARKANSAS ARTS ACADEMY	2.02%
444700	ARKANSAS CONNECTIONS ACADEMY	3.28%
6050700	ARKANSAS LIGHTHOUSE ACADEMIES	4.00%
6043700	ARKANSAS VIRTUAL ACADEMY	3.36%
442700	COLLEGE PREPARATORY ACADEMIES OF ARKANSAS	3.37%
6047700	ESTEM PUBLIC CHARTER SCHOOL	4.41%
6055700	EXALT ACADEMY OF SOUTHWEST LITTLE ROCK	4.47%
3544700	FRIENDSHIP ASPIRE PINE BLUFF	6.28%
6640700	FUTURE SCHOOL OF FORT SMITH	3.13%
448700	GARFIELD SCHOLARS' ACADEMY	3.62%
6052700	GRADUATE ARKANSAS	3.51%
7240700	HAAS HALL ACADEMY	2.49%
3840700	IMBODEN CHARTER SCHOOL DISTRICT	4.16%
6641700	INSTITUTE OF CREATIVE ARTS	3.62%
5440700	KIPP DELTA	3.21%
6041700	LISA ACADEMY	3.71%
6053700	PREMIER HIGH SCHOOL OF LITTLE ROCK	3.77%
6060700	SCHOLARMADE	4.48%
446700	SCHOOL FOR ADVANCED STUDIES NORTHWEST ARKANSAS	3.62%
6063700	WESTWIND SCHOOL FOR PERFORMING ARTS	4.45%