

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	Educational Service Cooperative	Restricted Indirect Cost Rate
1520000	ARCH FORD ESC	6.44%
3520000	ARKANSAS RIVER ESC	6.20%
5620000	CROWLEY'S RIDGE ESC	2.88%
1020000	DAWSON ESC	6.73%
6720000	DE QUEEN-MENA ESC	5.66%
5420000	GREAT RIVERS ESC	9.57%
2420000	GUY FENTER ESC	3.79%
3320000	NORTH CENTRAL ARKANSAS ESC	5.19%
3820000	NORTHEAST ARKANSAS ESC	5.28%
7221000	NORTHWEST ARKANSAS ESC	3.39%
520000	OZARK UNLIMITED RESOURCE ESC	2.51%
5220000	SOUTH CENTRAL ESC	9.88%
2220000	SOUTHEAST ARKANSAS ESC	7.76%
2920000	SOUTHWEST ARKANSAS ESC	3.47%
7320000	WILBUR D. MILLS ESC	7.77%