

Arkansas Department of Education  
 Division of Elementary & Secondary Education  
 Restricted Indirect Cost Rates  
 Fiscal Year 2024-25

Notes:

1. Fiscal year 2024-25 indirect cost rates were calculated using fiscal year 2022-23 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	6.67%
3520000	ARKANSAS RIVER ESC	4.63%
5620000	CROWLEY'S RIDGE ESC	2.70%
1020000	DAWSON ESC	5.64%
6720000	DE QUEEN-MENA ESC	6.25%
5420000	GREAT RIVERS ESC	6.14%
2420000	GUY FENTER ESC	5.59%
3320000	NORTH CENTRAL ARKANSAS ESC	4.18%
3820000	NORTHEAST ARKANSAS ESC	7.58%
7221000	NORTHWEST ARKANSAS ESC	4.69%
520000	OZARK UNLIMITED RESOURCE ESC	3.38%
5220000	SOUTH CENTRAL ESC	9.57%
2220000	SOUTHEAST ARKANSAS ESC	7.67%
2920000	SOUTHWEST ARKANSAS ESC	6.00%
7320000	WILBUR D. MILLS ESC	7.58%