

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.
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LEA	School District Name	Restricted Indirect Cost Rate
1701000	ALMA SCHOOL DISTRICT	3.10%
501000	ALPENA SCHOOL DISTRICT	2.73%
1002000	ARKADELPHIA SCHOOL DISTRICT	4.78%
4701000	ARMOREL SCHOOL DISTRICT	2.81%
4101000	ASHDOWN SCHOOL DISTRICT	3.22%
5801000	ATKINS SCHOOL DISTRICT	3.36%
7401000	AUGUSTA SCHOOL DISTRICT	2.30%
7301000	BALD KNOB SCHOOL DISTRICT	5.16%
5401000	BARTON-LEXA SCHOOL DISTRICT	3.38%
3201000	BATESVILLE SCHOOL DISTRICT	4.00%
6301000	BAUXITE SCHOOL DISTRICT	1.23%
1601000	BAY SCHOOL DISTRICT	5.59%
5201000	BEARDEN SCHOOL DISTRICT	2.55%
7302000	BEEBE SCHOOL DISTRICT	1.98%
6302000	BENTON SCHOOL DISTRICT	4.29%
401000	BENTONVILLE SCHOOL DISTRICT	3.53%
502000	BERGMAN SCHOOL DISTRICT	0.88%
801000	BERRYVILLE SCHOOL DISTRICT	2.38%
3001000	BISMARCK SCHOOL DISTRICT	3.00%
2901000	BLEVINS SCHOOL DISTRICT	1.73%
4702000	BLYTHEVILLE SCHOOL DISTRICT	2.43%
4201000	BOONEVILLE SCHOOL DISTRICT	3.42%
7303000	BRADFORD SCHOOL DISTRICT	4.34%
4801000	BRINKLEY SCHOOL DISTRICT	3.55%
1603000	BROOKLAND SCHOOL DISTRICT	1.89%
6303000	BRYANT SCHOOL DISTRICT	2.90%
1605000	BUFFALO IS. CENTRAL SCHOOL DISTRICT	3.89%
4304000	CABOT SCHOOL DISTRICT	3.29%
4901000	CADDO HILLS SCHOOL DISTRICT	2.23%
3301000	CALICO ROCK SCHOOL DISTRICT	1.59%
5204000	CAMDEN FAIRVIEW SCHOOL DISTRICT	3.75%
4303000	CARLISLE SCHOOL DISTRICT	4.94%
6802000	CAVE CITY SCHOOL DISTRICT	2.62%
3212000	CEDAR RIDGE SCHOOL DISTRICT	2.87%
1702000	CEDARVILLE SCHOOL DISTRICT	2.18%
5502000	CENTERPOINT SCHOOL DISTRICT	3.41%
2402000	CHARLESTON SCHOOL DISTRICT	2.34%
4802000	CLARENDON SCHOOL DISTRICT	4.07%
3601000	CLARKSVILLE SCHOOL DISTRICT	5.15%
1305000	CLEVELAND COUNTY SCHOOL DISTRICT	4.44%
7102000	CLINTON SCHOOL DISTRICT	4.08%
1201000	CONCORD SCHOOL DISTRICT	4.24%

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LEA	School District Name	Restricted Indirect Cost Rate
2301000	CONWAY SCHOOL DISTRICT	2.69%
1101000	CORNING SCHOOL DISTRICT	3.03%
5707000	COSSATOT RIVER SCHOOL DISTRICT	5.27%
302000	COTTER SCHOOL DISTRICT	3.80%
2403000	COUNTY LINE SCHOOL DISTRICT	1.87%
1901000	CROSS COUNTY SCHOOL DISTRICT	2.27%
201000	CROSSETT SCHOOL DISTRICT	1.71%
2601000	CUTTER-MORNING STAR SCHOOL DISTRICT	1.50%
7503000	DANVILLE SCHOOL DISTRICT	5.40%
7504000	DARDANELLE SCHOOL DISTRICT	4.74%
402000	DECATUR SCHOOL DISTRICT	3.13%
5106000	DEER/MT. JUDEA SCHOOL DISTRICT	2.19%
6701000	DEQUEEN SCHOOL DISTRICT	1.21%
901000	DERMOTT SCHOOL DISTRICT	1.78%
5901000	DES ARC SCHOOL DISTRICT	2.39%
101000	DEWITT SCHOOL DISTRICT	2.94%
3102000	DIERKS SCHOOL DISTRICT	1.88%
5802000	DOVER SCHOOL DISTRICT	4.28%
2202000	DREW CENTRAL SCHOOL DISTRICT	3.72%
2104000	DUMAS SCHOOL DISTRICT	7.81%
1802000	EARLE SCHOOL DISTRICT	2.10%
5301000	EAST END SCHOOL DISTRICT	1.71%
5608000	EAST POINSETT COUNTY SCHOOL DISTRICT	2.77%
7001000	EL DORADO SCHOOL DISTRICT	3.55%
7201000	ELKINS SCHOOL DISTRICT	3.54%
1408000	EMERSON-TAYLOR-BRADLEY SCHOOL DISTRICT	3.20%
4302000	ENGLAND SCHOOL DISTRICT	3.25%
802000	EUREKA SPRINGS SCHOOL DISTRICT	2.32%
7202000	FARMINGTON SCHOOL DISTRICT	3.47%
7203000	FAYETTEVILLE SCHOOL DISTRICT	2.21%
4501000	FLIPPIN SCHOOL DISTRICT	2.63%
2002000	FORDYCE SCHOOL DISTRICT	1.74%
4102000	FOREMAN SCHOOL DISTRICT	1.53%
6201000	FORREST CITY SCHOOL DISTRICT	3.87%
6601000	FORT SMITH SCHOOL DISTRICT	3.14%
4603000	FOUKE SCHOOL DISTRICT	2.33%
2602000	FOUNTAIN LAKE SCHOOL DISTRICT	7.70%
4602000	GENOA CENTRAL SCHOOL DISTRICT	1.93%
403000	GENTRY SCHOOL DISTRICT	4.30%
3002000	GLEN ROSE SCHOOL DISTRICT	2.53%
4708000	GOSNELL SCHOOL DISTRICT	2.93%
404000	GRAVETTE SCHOOL DISTRICT	4.43%

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803000	GREEN FOREST SCHOOL DISTRICT	3.77%
2303000	GREENBRIER SCHOOL DISTRICT	2.52%
2807000	GREENE CO. TECH SCHOOL DISTRICT	3.11%
7204000	GREENLAND SCHOOL DISTRICT	3.96%
6602000	GREENWOOD SCHOOL DISTRICT	3.34%
1003000	GURDON SCHOOL DISTRICT	1.47%
2304000	GUY-PERKINS SCHOOL DISTRICT	3.07%
6603000	HACKETT SCHOOL DISTRICT	3.97%
203000	HAMBURG SCHOOL DISTRICT	6.18%
701000	HAMPTON SCHOOL DISTRICT	2.94%
6304000	HARMONY GROVE SCH DIST(SALINE)	1.93%
5205000	HARMONY GROVE SCHOOL DISTRICT (OUACHITA)	1.70%
5602000	HARRISBURG SCHOOL DISTRICT	5.49%
503000	HARRISON SCHOOL DISTRICT	3.16%
5903000	HAZEN SCHOOL DISTRICT	5.45%
1202000	HEBER SPRINGS SCHOOL DISTRICT	3.50%
5803000	HECTOR SCHOOL DISTRICT	2.78%
5403000	HELENA/ W. HELENA SCHOOL DISTRICT	3.80%
601000	HERMITAGE SCHOOL DISTRICT	0.58%
6804000	HIGHLAND SCHOOL DISTRICT	2.66%
3809000	HILLCREST SCHOOL DISTRICT	3.67%
2903000	HOPE SCHOOL DISTRICT	3.14%
6703000	HORATIO SCHOOL DISTRICT	1.52%
2603000	HOT SPRINGS SCHOOL DISTRICT	9.74%
3804000	HOXIE SCHOOL DISTRICT	2.73%
4401000	HUNTSVILLE SCHOOL DISTRICT	2.70%
3306000	IZARD COUNTY CONSOLIDATED SCHOOL DISTRICT	1.72%
3405000	JACKSON CO. SCHOOL DISTRICT	1.57%
6004000	JACKSONVILLE NORTH PULASKI SCHOOL DISTRICT	3.99%
5102000	JASPER SCHOOL DISTRICT	0.70%
2604000	JESSIEVILLE SCHOOL DISTRICT	4.65%
1608000	JONESBORO SCHOOL DISTRICT	1.96%
7003000	JUNCTION CITY SCHOOL DISTRICT	3.21%
5503000	KIRBY SCHOOL DISTRICT	1.63%
3704000	LAFAYETTE COUNTY SCHOOL DISTRICT	3.35%
2605000	LAKE HAMILTON SCHOOL DISTRICT	2.56%
2606000	LAKESIDE SCHOOL DIST(GARLAND)	4.21%
903000	LAKESIDE SCHOOL DISTRICT (CHICOT)	3.23%
3604000	LAMAR SCHOOL DISTRICT	3.10%
6605000	LAVACA SCHOOL DISTRICT	2.75%
3810000	LAWRENCE CO. SCHOOL DISTRICT	5.46%
506000	LEAD HILL SCHOOL DISTRICT	2.83%

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3904000	LEE COUNTY SCHOOL DISTRICT	1.91%
7205000	LINCOLN SCHOOL DISTRICT	3.41%
6001000	LITTLE ROCK SCHOOL DISTRICT	4.48%
4301000	LONOKE SCHOOL DISTRICT	2.62%
4202000	MAGAZINE SCHOOL DISTRICT	3.77%
3003000	MAGNET COVE SCHOOL DISTRICT	5.66%
1402000	MAGNOLIA SCHOOL DISTRICT	3.09%
3004000	MALVERN SCHOOL DISTRICT	3.24%
2501000	MAMMOTH SPRING SCHOOL DISTRICT	2.46%
4712000	MANILA SCHOOL DISTRICT	3.33%
6606000	MANSFIELD SCHOOL DISTRICT	2.73%
1804000	MARION SCHOOL DISTRICT	2.71%
5604000	MARKED TREE SCHOOL DISTRICT	1.19%
2803000	MARMADUKE SCHOOL DISTRICT	2.22%
5404000	MARVELL-ELAINE SCHOOL DISTRICT	3.05%
2305000	MAYFLOWER SCHOOL DISTRICT	4.49%
6102000	MAYNARD SCHOOL DISTRICT	2.77%
7403000	MCCRORY SCHOOL DISTRICT	2.39%
2105000	MCGEHEE SCHOOL DISTRICT	2.85%
3302000	MELBOURNE SCHOOL DISTRICT	2.91%
5703000	MENA SCHOOL DISTRICT	2.34%
3211000	MIDLAND SCHOOL DISTRICT	2.12%
3104000	MINERAL SPRINGS SCHOOL DISTRICT	4.76%
2203000	MONTICELLO SCHOOL DISTRICT	2.50%
4902000	MOUNT IDA SCHOOL DISTRICT	2.11%
303000	MOUNTAIN HOME SCHOOL DISTRICT	2.18%
2607000	MOUNTAIN PINE SCHOOL DISTRICT	7.35%
6901000	MOUNTAIN VIEW SCHOOL DISTRICT	1.82%
1703000	MOUNTAINBURG SCHOOL DISTRICT	2.84%
2306000	MT. VERNON/ENOLA SCHOOL DISTRICT	3.51%
1704000	MULBERRY PLEASANT VIEW BI-COUNTY SCHOOL DISTRICT	2.99%
6002000	N. LITTLE ROCK SCHOOL DISTRICT	4.59%
3105000	NASHVILLE SCHOOL DISTRICT	2.10%
1503000	NEMO VISTA SCHOOL DISTRICT	2.30%
1611000	NETTLETON SCHOOL DISTRICT	2.32%
5008000	NEVADA SCHOOL DISTRICT	2.34%
3403000	NEWPORT SCHOOL DISTRICT	4.07%
304000	NORFORK SCHOOL DISTRICT	3.59%
504000	OMAHA SCHOOL DISTRICT	1.81%
4713000	OSCEOLA SCHOOL DISTRICT	1.86%
5706000	OUACHITA RIVER SCHOOL DISTRICT	3.24%
3005000	OUACHITA SCHOOL DISTRICT	3.84%

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6505000	OZARK MOUNTAIN SCHOOL DISTRICT	2.81%
2404000	OZARK SCHOOL DISTRICT	1.37%
6205000	PALESTINE-WHEATLEY SCHOOL DISTRICT	2.94%
7309000	PANGBURN SCHOOL DISTRICT	3.13%
2808000	PARAGOULD SCHOOL DISTRICT	1.40%
4203000	PARIS SCHOOL DISTRICT	1.90%
7007000	PARKERS CHAPEL SCHOOL DISTRICT	3.63%
407000	PEA RIDGE SCHOOL DISTRICT	5.53%
5303000	PERRYVILLE SCHOOL DISTRICT	4.25%
1104000	PIGGOTT SCHOOL DISTRICT	2.65%
3505000	PINE BLUFF SCHOOL DISTRICT	7.08%
6103000	POCAHONTAS SCHOOL DISTRICT	1.82%
5804000	POTTSVILLE SCHOOL DISTRICT	2.50%
2703000	POYEN SCHOOL DISTRICT	3.19%
7206000	PRAIRIE GROVE SCHOOL DISTRICT	4.60%
5006000	PRESCOTT SCHOOL DISTRICT	3.15%
6003000	PULASKI CO. SPECIAL SCHOOL DISTRICT	4.51%
1203000	QUITMAN SCHOOL DISTRICT	6.03%
1106000	RECTOR SCHOOL DISTRICT	1.32%
4706000	RIVERCREST SCHOOL DISTRICT	3.28%
1613000	RIVERSIDE SCHOOL DISTRICT	3.29%
7307000	RIVERVIEW SCHOOL DISTRICT	3.32%
405000	ROGERS SCHOOL DISTRICT	1.00%
7310000	ROSE BUD SCHOOL DISTRICT	4.94%
5805000	RUSSELLVILLE SCHOOL DISTRICT	4.15%
2502000	SALEM SCHOOL DISTRICT	3.39%
4204000	SCRANTON SCHOOL DISTRICT	3.93%
6502000	SEARCY COUNTY SCHOOL DISTRICT	2.44%
7311000	SEARCY SCHOOL DISTRICT	2.47%
2705000	SHERIDAN SCHOOL DISTRICT	3.81%
7104000	SHIRLEY SCHOOL DISTRICT	2.66%
406000	SILAM SPRINGS SCHOOL DISTRICT	1.79%
3806000	SLOAN-HENDRIX SCHOOL DISTRICT	4.10%
7008000	SMACKOVER SCHOOL DISTRICT	2.68%
1507000	SOUTH CONWAY COUNTY SCHOOL DISTRICT	4.68%
5504000	SOUTH PIKE COUNTY SCHOOL DISTRICT	2.44%
7105000	SOUTH SIDE SCH DIST(VANBUREN)	2.66%
3209000	SOUTHSIDE SCHOOL DISTRICT (INDEPENDENCE)	1.85%
2906000	SPRING HILL SCHOOL DISTRICT	2.47%
7207000	SPRINGDALE SCHOOL DISTRICT	1.95%
4003000	STAR CITY SCHOOL DISTRICT	2.69%
7009000	STRONG-HUTTIG SCHOOL DISTRICT	3.01%

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104000	STUTTGART SCHOOL DISTRICT	3.25%
4605000	TEXARKANA SCHOOL DISTRICT	3.42%
5605000	TRUMANN SCHOOL DISTRICT	2.35%
7510000	TWO RIVERS SCHOOL DISTRICT	2.66%
505000	VALLEY SPRINGS SCHOOL DISTRICT	2.87%
1612000	VALLEY VIEW SCHOOL DISTRICT	2.59%
1705000	VAN BUREN SCHOOL DISTRICT	2.92%
2307000	VILONIA SCHOOL DISTRICT	3.17%
2503000	VIOLA SCHOOL DISTRICT	1.57%
6401000	WALDRON SCHOOL DISTRICT	3.03%
602000	WARREN SCHOOL DISTRICT	3.47%
3509000	WATSON CHAPEL SCHOOL DISTRICT	4.00%
7208000	WEST FORK SCHOOL DISTRICT	3.50%
1803000	WEST MEMPHIS SCHOOL DISTRICT	2.36%
1204000	WEST SIDE SCHOOL DISTRICT (CLEBURNE)	3.39%
7509000	WESTERN YELL CO. SCHOOL DISTRICT	2.82%
1602000	WESTSIDE SCHOOL DISTRICT (CRAIGHEAD)	3.41%
3606000	WESTSIDE SCHOOL DISTRICT (JOHNSON)	4.03%
7304000	WHITE CO. CENTRAL SCHOOL DISTRICT	3.15%
3510000	WHITE HALL SCHOOL DISTRICT	3.40%
1505000	WONDERVIEW SCHOOL DISTRICT	2.57%
1304000	WOODLAWN SCHOOL DISTRICT	1.43%
1905000	WYNNE SCHOOL DISTRICT	2.02%
4502000	YELLVILLE-SUMMIT SCHOOL DISTRICT	2.16%