

2025 -- OCAS -- Restricted Indirect Cost Rate for Districts

Based on FY 2023

	FY2021	FY2022	FY2023
Total Cost Pool Expenditures			
Funds 11-60 Minus 41			
Functions 1000-4700 and 5500	\$3,537,172.94	\$3,893,847.30	\$3,771,552.38
Central Services			
Function 2500 series			
Exclude 2500 with Job Class 107	\$50,541.21	\$51,125.62	\$52,924.90
Total Indirect Expenditures	\$50,541.21	\$51,125.62	\$52,924.90

DIVIDED BY

Instruction			
Function 1000	\$2,219,064.33	\$2,473,513.62	\$1,948,598.35
Plus Support			
Function 2000 series			
Minus 2500 series (except 2511 with Job Class 107)	\$1,002,393.97	\$1,027,717.48	\$1,386,098.27
Plus Non-Instruction			
Function 3000	\$265,173.43	\$330,593.80	\$382,404.45
Plus Facilities			
Function 4000 series	\$1,010.73	\$10,896.78	\$0.00
Plus Private Schools			
Function 5000 series	\$0.00	\$0.00	\$0.00

Minus Capital Outlay / Equipment / Debt Services / Fines / Penalties

All Functions with Object 440 and 700 series, 820-840, 881, 890,900 series
(Management Organization object codes 377,378,393-396)

	\$103,015.34	\$18,229.98	\$99,668.80
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Total Other Expenditures	\$3,384,627.12	\$3,824,491.70	\$3,617,432.27
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Central Services ÷ Other Expenditures	1.49%	1.33%	1.46%	1.43%
Less 10% Predetermined Rate	.14%	.13%	.14%	0.14%
Indirect Cost Rate	1.35%	1.20%	1.32%	1.29%

Indirect Cost for Fiscal Year 2025 **1.29%**