

Based on FY 2023

|   | FY2021         | FY2022         | FY2023         |
|---|----------------|----------------|----------------|
| <b>Total Cost Pool Expenditures</b>                     |                |                |                |
| Funds 11-60 Minus 41<br>Functions 1000-4700 and 5500    | \$3,552,843.11 | \$4,995,749.58 | \$4,030,360.52 |
| <b>Central Services</b>                                 |                |                |                |
| Function 2500 series<br>Exclude 2500 with Job Class 107 | \$97,375.01    | \$110,955.31   | \$110,209.51   |
| <b>Total Indirect Expenditures</b>                      | \$97,375.01    | \$110,955.31   | \$110,209.51   |

DIVIDED BY

|   |                |                |                |
|---|----------------|----------------|----------------|
| <b>Instruction</b>  |                |                |                |
| Function 1000   | \$1,521,914.86 | \$1,563,144.68 | \$1,854,051.47 |
| <b>Plus Support</b>   |                |                |                |
| Function 2000 series<br>Minus 2500 series (except 2511 with<br>Job Class 107) | \$1,315,957.72 | \$1,787,930.87 | \$1,616,966.53 |
| <b>Plus Non-Instruction</b>   |                |                |                |
| Function 3000   | \$259,783.76   | \$461,720.72   | \$449,133.01   |
| <b>Plus Facilities</b>  |                |                |                |
| Function 4000 series  | \$357,811.76   | \$1,071,998.00 | \$125,180.00   |
| <b>Plus Private Schools</b>   |                |                |                |
| 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)

\$124,104.20      \$511,895.59      \$155,968.59

**Total Other Expenditures**      \$3,331,363.90      \$4,372,898.68      \$3,889,362.42

|                                       |       |       |       |              |
|---------------------------------------|-------|-------|-------|--------------|
| Central Services ÷ Other Expenditures | 2.92% | 2.53% | 2.83% | 2.76%        |
| Less 10% Predetermined Rate           | .29%  | .25%  | .28%  | 0.27%        |
| <b>Indirect Cost Rate</b>             | 2.63% | 2.28% | 2.55% | <b>2.49%</b> |

**Indirect Cost for Fiscal Year 2025**

**2.49%**