

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

Based on FY 2023

	FY2021	FY2022	FY2023
<b>Total Cost Pool Expenditures</b>			
Funds 11-60 Minus 41			
Functions 1000-4700 and 5500	\$2,470,554.63	\$2,649,225.01	\$2,447,839.88
<b>Central Services</b>			
Function 2500 series			
Exclude 2500 with Job Class 107	\$107,293.22	\$100,546.84	\$109,190.68
<b>Total Indirect Expenditures</b>	\$107,293.22	\$100,546.84	\$109,190.68

DIVIDED BY

<b>Instruction</b>			
Function 1000	\$1,214,796.96	\$1,355,213.58	\$1,226,238.93
<b>Plus Support</b>			
Function 2000 series			
Minus 2500 series (except 2511 with Job Class 107)	\$888,230.45	\$910,752.64	\$832,029.03
<b>Plus Non-Instruction</b>			
Function 3000	\$250,574.50	\$282,711.95	\$280,381.24
<b>Plus Facilities</b>			
Function 4000 series	\$9,329.00	\$0.00	\$0.00
<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)

	\$48,332.73	\$206,278.29	\$3,075.77
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<b>Total Other Expenditures</b>	\$2,314,598.18	\$2,342,399.88	\$2,335,573.43
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Central Services ÷ Other Expenditures	4.63%	4.29%	4.67%	4.53%
Less 10% Predetermined Rate	.46%	.42%	.46%	0.45%
<b>Indirect Cost Rate</b>	4.17%	3.87%	4.21%	<b>4.08%</b>

**Indirect Cost for Fiscal Year 2025** **4.08%**