

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	\$15,072,915.14	\$15,088,197.20	\$17,456,417.83
Central Services			
Function 2500 series			
Exclude 2500 with Job Class 107	\$285,440.13	\$310,619.87	\$468,001.34
Total Indirect Expenditures	\$285,440.13	\$310,619.87	\$468,001.34

DIVIDED BY

Instruction			
Function 1000	\$8,273,260.90	\$8,110,655.76	\$8,576,081.41
Plus Support			
Function 2000 series			
Minus 2500 series (except 2511 with Job Class 107)	\$4,921,002.08	\$4,892,684.95	\$6,374,100.25
Plus Non-Instruction			
Function 3000	\$827,903.82	\$989,540.13	\$1,022,325.93
Plus Facilities			
Function 4000 series	\$881,285.80	\$895,940.59	\$1,131,886.49
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)

	\$818,853.19	\$907,098.41	\$1,155,013.33
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Total Other Expenditures	\$14,084,599.41	\$13,981,723.02	\$15,949,380.75
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Central Services ÷ Other Expenditures	2.02%	2.22%	2.93%	2.39%
Less 10% Predetermined Rate	.2%	.22%	.29%	0.24%
Indirect Cost Rate	1.82%	2.00%	2.64%	2.15%

Indirect Cost for Fiscal Year 2025				2.15%
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