

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	\$6,533,785.59	\$7,052,382.24	\$7,317,011.46	
Central Services				
Function 2500 series				
Exclude 2500 with Job Class 107	\$883,477.00	\$861,100.18	\$887,306.91	
Total Indirect Expenditures	\$883,477.00	\$861,100.18	\$887,306.91	
DIVIDED BY				
Instruction				
Function 1000	\$3,693,841.27	\$4,007,186.30	\$3,894,602.23	
Plus Support				
Function 2000 series				
Minus 2500 series (except 2511 with Job Class 107)	\$1,634,824.73	\$1,759,226.10	\$2,122,886.61	
Plus Non-Instruction				
Function 3000	\$319,739.93	\$422,859.54	\$412,157.71	
Plus Facilities				
Function 4000 series	\$0.00	\$1,250.00	\$3,458.00	
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)	\$36,468.57	\$48,849.85	\$161,474.68	
Total Other Expenditures	\$5,611,937.36	\$6,141,672.09	\$6,271,629.87	
Central Services ÷ Other Expenditures	15.74%	14.02%	14.14%	14.63%
Less 10% Predetermined Rate	1.57%	1.4%	1.41%	1.46%
Indirect Cost Rate	14.17%	12.62%	12.73%	13.17%
Indirect Cost for Fiscal Year 2025				13.17%