

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	\$39,771,446.02	\$45,646,018.11	\$45,318,660.94
Central Services			
Function 2500 series Exclude 2500 with Job Class 107	\$1,182,080.84	\$2,195,211.31	\$1,263,446.17
Total Indirect Expenditures	\$1,182,080.84	\$2,195,211.31	\$1,263,446.17

DIVIDED BY

Instruction			
Function 1000	\$20,242,478.32	\$22,166,802.83	\$21,714,951.95
Plus Support			
Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	\$12,549,466.58	\$15,325,819.88	\$16,604,244.62
Plus Non-Instruction			
Function 3000	\$2,676,917.81	\$2,579,015.68	\$2,638,060.04
Plus Facilities			
Function 4000 series	\$3,119,974.38	\$3,379,168.41	\$3,103,386.45
Plus Private Schools			
Function 5000 series	\$0.00	\$0.00	\$4,849.34

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)

	\$2,737,631.95	\$3,008,705.31	\$3,471,732.37
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Total Other Expenditures	\$35,851,205.14	\$40,442,101.49	\$40,593,760.03
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Central Services ÷ Other Expenditures	3.29%	5.42%	3.11%	3.94%
Less 10% Predetermined Rate	.32%	.54%	.31%	0.39%
Indirect Cost Rate	2.97%	4.88%	2.80%	3.55%

Indirect Cost for Fiscal Year 2025 **3.55%**