

2027 -- OCAS -- Restricted Indirect Cost Rate for Districts

Based on FY 2025

	FY2023	FY2024	FY2025
Total Cost Pool Expenditures			
Funds 11-60 Minus 41			
Functions 1000-4700 and 5500	\$2,447,839.88	\$2,628,947.96	\$2,540,396.82
Central Services			
Function 2500 series			
Exclude 2500 with Job Class 107	\$109,190.68	\$99,497.99	\$98,980.68
Total Indirect Expenditures	\$109,190.68	\$99,497.99	\$98,980.68

DIVIDED BY

Instruction			
Function 1000	\$1,226,238.93	\$1,296,254.56	\$1,383,069.76
Plus Support			
Function 2000 series			
Minus 2500 series (except 2511 with Job Class 107)	\$832,029.03	\$832,489.32	\$753,037.34
Plus Non-Instruction			
Function 3000	\$280,381.24	\$290,296.59	\$305,284.04
Plus Facilities			
Function 4000 series	\$0.00	\$110,359.50	\$0.00
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)		ges:109	gw:2
	\$3,075.77	\$220,840.25	\$23,813.54

Total Other Expenditures	\$2,335,573.43	\$2,308,559.72	\$2,417,577.60
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Central Services ÷ Other Expenditures	4.67%	4.30%	4.09%	4.35%
Less 10% Predetermined Rate	.46%	.43%	.4%	0.43%
Indirect Cost Rate	4.21%	3.87%	3.69%	3.92%

Indirect Cost for Fiscal Year 2027 3.92%