

2026 -- OCAS -- Restricted Indirect Cost Rate for Districts

Based on FY 2024

	FY2022	FY2023	FY2024	
Total Cost Pool Expenditures				
Funds 11-60 Minus 41				
Functions 1000-4700 and 5500	\$3,241,199.56	\$3,427,697.42	\$3,925,142.33	
Central Services				
Function 2500 series				
Exclude 2500 with Job Class 107	\$54,749.39	\$64,418.79	\$52,223.05	
Total Indirect Expenditures	\$54,749.39	\$64,418.79	\$52,223.05	
DIVIDED BY				
Instruction				
Function 1000	\$1,747,488.18	\$1,711,895.24	\$2,015,565.89	
Plus Support				
Function 2000 series				
Minus 2500 series (except 2511 with Job Class 107)	\$1,208,956.51	\$1,411,103.27	\$1,539,871.47	
Plus Non-Instruction				
Function 3000	\$230,005.48	\$240,280.12	\$317,481.92	
Plus Facilities				
Function 4000 series	\$0.00	\$0.00	\$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)	\$59,868.06	\$7,490.49	\$56,823.32	
Total Other Expenditures	\$3,126,582.11	\$3,355,788.14	\$3,816,095.96	
Central Services ÷ Other Expenditures	1.75%	1.91%	1.36%	1.67%
Less 10% Predetermined Rate	.17%	.19%	.13%	0.16%
Indirect Cost Rate	1.58%	1.72%	1.23%	1.51%
Indirect Cost for Fiscal Year 2026				1.51%