

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

Based on FY 2024

	FY2022	FY2023	FY2024
<b>Total Cost Pool Expenditures</b>			
Funds 11-60 Minus 41 Functions 1000-4700 and 5500	\$2,791,825.89	\$2,971,050.20	\$3,192,646.07
<b>Central Services</b>			
Function 2500 series Exclude 2500 with Job Class 107	\$19,852.76	\$19,037.76	\$18,750.12
<b>Total Indirect Expenditures</b>	\$19,852.76	\$19,037.76	\$18,750.12

DIVIDED BY

<b>Instruction</b>			
Function 1000	\$1,514,996.90	\$1,515,297.78	\$1,716,950.84
<b>Plus Support</b>			
Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	\$1,093,541.43	\$1,315,152.95	\$1,300,829.99
<b>Plus Non-Instruction</b>			
Function 3000	\$163,434.80	\$120,402.93	\$154,216.69
<b>Plus Facilities</b>			
Function 4000 series	\$36,585.00	\$4,000.00	\$0.00
<b>Plus Private Schools</b>			
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:19	gw:2
	\$38,845.73	\$275.00	\$0.00

<b>Total Other Expenditures</b>	\$2,769,712.40	\$2,954,578.66	\$3,171,997.52
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Central Services ÷ Other Expenditures	0.71%	0.64%	0.59%	0.65%
Less 10% Predetermined Rate	.07%	.06%	.05%	0.06%
<b>Indirect Cost Rate</b>	0.64%	0.58%	0.54%	<b>0.59%</b>

**Indirect Cost for Fiscal Year 2026** **0.59%**