Oklahoma State Department of Education

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	$2,714,802.48	$2,891,866.76	$2,542,550.21	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$73,808.30	$115,196.64	$67,411.28	
Total Indirect Expenditures	$73,808.30	$115,196.64	$67,411.28	
DIVIDED BY				
Instruction Function 1000	$1,134,275.26	$1,352,774.70	$1,149,275.70	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$1,329,752.54	$1,272,939.09	$1,144,487.46	
Plus Non-Instruction Function 3000	$134,714.38	$150,916.71	$181,334.35	
Plus Facilities Function 4000 series	$60,206.74	$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)	$6,086.76	$33,010.06	ges:73 gw:2 $2,391.00	
Total Other Expenditures	$2,652,862.16	$2,743,620.44	$2,472,706.51	
Central Services ÷ Other Expenditures	2.78%	4.19%	2.72%	3.23%
Less 10% Predetermined Rate	.27%	.41%	.27%	0.32%
Indirect Cost Rate	2.51%	3.78%	2.45%	**2.91%**
Indirect Cost for Fiscal Year 2027				**2.91%**