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	$1,217,926.35	$1,127,739.02	$1,228,332.39	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$83,575.65	$61,206.96	$109,479.73	
Total Indirect Expenditures	$83,575.65	$61,206.96	$109,479.73	
DIVIDED BY				
Instruction Function 1000	$435,357.29	$489,118.30	$490,022.99	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$616,757.73	$495,577.39	$539,083.45	
Plus Non-Instruction Function 3000	$82,235.68	$81,836.37	$89,746.22	
Plus Facilities Function 4000 series	$0.00	$15,878.79	$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)	$28,284.00	$5,352.58	ges:83 gw:1 $21,529.99	
Total Other Expenditures	$1,106,066.70	$1,077,058.27	$1,097,322.67	
Central Services ÷ Other Expenditures	7.55%	5.68%	9.97%	7.73%
Less 10% Predetermined Rate	.75%	.56%	.99%	0.77%
Indirect Cost Rate	6.80%	5.12%	8.98%	**6.97%**

Indirect Cost for Fiscal Year 2027 **6.97%**