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	$1,941,876.81	$1,709,477.31	$1,903,297.70	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$71,434.74	$85,231.71	$90,086.18	
Total Indirect Expenditures	$71,434.74	$85,231.71	$90,086.18	
DIVIDED BY				
Instruction Function 1000	$716,085.22	$823,368.05	$682,856.38	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$1,006,589.39	$698,478.69	$1,006,067.42	
Plus Non-Instruction Function 3000	$93,209.46	$101,906.95	$92,413.10	
Plus Facilities Function 4000 series	$54,104.40	$491.91	$21,919.02	
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)	$6,024.40	$76,542.86	ges:71 gw:1 $9,924.66	
Total Other Expenditures	$1,863,964.07	$1,547,702.74	$1,793,331.26	
Central Services ÷ Other Expenditures	3.83%	5.50%	5.02%	4.78%
Less 10% Predetermined Rate	.38%	.55%	.5%	0.48%
Indirect Cost Rate	3.45%	4.95%	4.52%	**4.31%**

Indirect Cost for Fiscal Year 2027 **4.31%**