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	$9,128,902.71	$10,649,519.78	$9,337,537.39	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$245,895.73	$269,162.69	$258,801.87	
Total Indirect Expenditures	$245,895.73	$269,162.69	$258,801.87	
DIVIDED BY				
Instruction Function 1000	$4,747,110.08	$5,248,621.40	$4,952,771.45	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$3,324,501.22	$3,452,426.65	$3,394,025.43	
Plus Non-Instruction Function 3000	$638,638.22	$679,766.29	$614,423.34	
Plus Facilities Function 4000 series	$171,279.35	$999,542.75	$114,247.60	
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)	$184,870.19	$1,288,732.75	ges:245 gw:8 $430,394.02	
Total Other Expenditures	$8,696,658.68	$9,091,624.34	$8,645,073.80	
Central Services ÷ Other Expenditures	2.82%	2.96%	2.99%	2.92%
Less 10% Predetermined Rate	.28%	.29%	.29%	0.29%
Indirect Cost Rate	2.54%	2.67%	2.70%	**2.64%**

Indirect Cost for Fiscal Year 2027 **2.64%**