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	$3,771,552.38	$5,296,568.30	$3,987,619.15	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$52,924.90	$58,923.81	$59,823.35	
Total Indirect Expenditures	$52,924.90	$58,923.81	$59,823.35	
DIVIDED BY				
Instruction Function 1000	$1,948,598.35	$2,231,949.43	$2,224,407.78	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$1,386,098.27	$2,671,106.25	$1,391,667.29	
Plus Non-Instruction Function 3000	$382,404.45	$334,588.81	$311,720.73	
Plus Facilities Function 4000 series	$0.00	$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)	$99,668.80	$165,985.06	ges:52 gw:3 $46,521.93	
Total Other Expenditures	$3,617,432.27	$5,071,659.43	$3,881,273.87	
Central Services ÷ Other Expenditures	1.46%	1.16%	1.54%	1.39%
Less 10% Predetermined Rate	.14%	.11%	.15%	0.13%
Indirect Cost Rate	1.32%	1.05%	1.39%	**1.25%**
Indirect Cost for Fiscal Year 2027				**1.25%**