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	$1,635,235.63	$2,179,794.94	$1,905,509.31	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$77,833.63	$92,197.97	$96,833.22	
Total Indirect Expenditures	$77,833.63	$92,197.97	$96,833.22	
DIVIDED BY				
Instruction Function 1000	$869,810.34	$1,034,282.68	$1,046,607.68	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$560,693.13	$859,097.65	$612,776.05	
Plus Non-Instruction Function 3000	$126,898.53	$139,466.64	$149,292.36	
Plus Facilities Function 4000 series	$93.00	$45,500.00	$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)	$665.00	$102,577.30	ges:77 gw:1 $38,088.78	
Total Other Expenditures	$1,556,830.00	$1,975,769.67	$1,770,587.31	
Central Services ÷ Other Expenditures	4.99%	4.66%	5.46%	5.04%
Less 10% Predetermined Rate	.49%	.46%	.54%	0.50%
Indirect Cost Rate	4.50%	4.20%	4.92%	**4.54%**
Indirect Cost for Fiscal Year 2027				**4.54%**