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	$2,500,388.96	$2,909,892.89	$2,693,375.51	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$81,490.59	$103,236.94	$76,234.53	
Total Indirect Expenditures	$81,490.59	$103,236.94	$76,234.53	
DIVIDED BY				
Instruction Function 1000	$1,363,944.77	$1,524,562.49	$1,479,800.54	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$867,422.62	$1,049,587.41	$967,108.11	
Plus Non-Instruction Function 3000	$187,530.98	$232,506.05	$170,217.11	
Plus Facilities Function 4000 series	$166,982.48	$130,993.92	$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)	$45,177.56	$143,175.81	ges:81 gw:2 $29,498.09	
Total Other Expenditures	$2,540,703.29	$2,794,474.06	$2,587,627.67	
Central Services ÷ Other Expenditures	3.20%	3.69%	2.94%	3.28%
Less 10% Predetermined Rate	.32%	.36%	.29%	0.32%
Indirect Cost Rate	2.88%	3.33%	2.65%	**2.95%**
Indirect Cost for Fiscal Year 2027				**2.95%**