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	$1,391,361.41	$0.00	$0.00	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$99,827.62	$0.00	$0.00	
Total Indirect Expenditures	$99,827.62	$0.00	$0.00	
DIVIDED BY				
Instruction Function 1000	$787,412.84	$0.00	$0.00	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$420,118.52	$0.00	$0.00	
Plus Non-Instruction Function 3000	$83,006.43	$0.00	$0.00	
Plus Facilities Function 4000 series	$900.00	$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)	$981.01	$0.00	ges:99 gw:1 $0.00	
Total Other Expenditures	$1,290,456.78	$.00	$.00	
Central Services ÷ Other Expenditures	7.73%	#Error%	#Error%	#Error%
Less 10% Predetermined Rate	.77%	#Error%	#Error%	#Error%
Indirect Cost Rate	6.96%	#Error%	#Error%	**#Error%**

Indirect Cost for Fiscal Year 2027 **#Error%**