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	$41,108,000.01	$55,970,251.63	$58,489,857.17	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$1,549,331.64	$2,666,757.61	$2,850,711.95	
Total Indirect Expenditures	$1,549,331.64	$2,666,757.61	$2,850,711.95	
DIVIDED BY				
Instruction Function 1000	$18,001,804.43	$24,858,296.00	$26,324,853.23	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$19,654,028.20	$25,424,746.65	$26,581,667.98	
Plus Non-Instruction Function 3000	$1,793,863.74	$2,469,755.37	$2,519,650.68	
Plus Facilities Function 4000 series	$108,972.00	$550,696.00	$212,973.33	
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)	$191,478.29	$6,234,338.29	ges:1 gw:39 $6,054,968.39	
Total Other Expenditures	$39,367,190.08	$47,069,155.73	$49,584,176.83	
Central Services ÷ Other Expenditures	3.93%	5.66%	5.74%	5.11%
Less 10% Predetermined Rate	.39%	.56%	.57%	0.51%
Indirect Cost Rate	3.54%	5.10%	5.17%	**4.60%**
Indirect Cost for Fiscal Year 2027				**4.60%**