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	$5,732,777.47	$6,315,811.08	$5,515,476.72	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$55,072.16	$104,514.05	$78,596.61	
Total Indirect Expenditures	$55,072.16	$104,514.05	$78,596.61	
DIVIDED BY				
Instruction Function 1000	$2,559,853.71	$2,767,489.85	$2,302,033.45	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$2,375,972.79	$2,391,544.85	$2,415,152.20	
Plus Non-Instruction Function 3000	$334,561.68	$329,200.24	$329,694.46	
Plus Facilities Function 4000 series	$407,317.13	$723,062.09	$390,000.00	
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)	$636,270.53	$1,271,883.07	ges:55 gw:5 $796,630.25	
Total Other Expenditures	$5,041,434.78	$4,939,413.96	$4,640,249.86	
Central Services ÷ Other Expenditures	1.09%	2.11%	1.69%	1.63%
Less 10% Predetermined Rate	.1%	.21%	.16%	0.16%
Indirect Cost Rate	0.99%	1.90%	1.53%	**1.47%**
Indirect Cost for Fiscal Year 2027				**1.47%**