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	$14,801,412.63	$16,440,146.34	$15,752,168.65	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$280,597.31	$312,419.44	$305,334.28	
Total Indirect Expenditures	$280,597.31	$312,419.44	$305,334.28	
DIVIDED BY				
Instruction Function 1000	$7,666,177.78	$8,299,855.57	$8,108,628.58	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$5,480,548.34	$6,295,096.44	$5,572,445.89	
Plus Non-Instruction Function 3000	$1,365,976.40	$1,532,705.94	$1,528,179.82	
Plus Facilities Function 4000 series	$8,112.80	$50.00	$237,580.08	
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)	$205,870.26	$736,066.31	ges:280 gw:14 $310,669.21	
Total Other Expenditures	$14,314,945.06	$15,391,641.64	$15,136,165.16	
Central Services ÷ Other Expenditures	1.96%	2.02%	2.01%	2.00%
Less 10% Predetermined Rate	.19%	.2%	.2%	0.20%
Indirect Cost Rate	1.77%	1.82%	1.81%	**1.80%**
Indirect Cost for Fiscal Year 2027				**1.80%**