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	$36,220,095.36	$37,291,742.31	$39,925,424.06	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$956,913.37	$1,008,578.73	$1,097,544.55	
Total Indirect Expenditures	$956,913.37	$1,008,578.73	$1,097,544.55	
DIVIDED BY				
Instruction Function 1000	$15,543,895.66	$16,593,891.68	$17,481,262.39	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$13,788,612.20	$13,306,111.98	$14,870,909.82	
Plus Non-Instruction Function 3000	$2,319,012.75	$2,612,410.25	$2,526,285.17	
Plus Facilities Function 4000 series	$4,102,232.16	$5,480,938.40	$4,769,420.99	
Plus Private Schools Function 5000 series	$9,228.72	$12,799.93	$4,573.38	
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)	$4,313,351.93	$3,792,304.73	ges:956 gw:31 $4,512,245.73	
Total Other Expenditures	$31,449,629.56	$34,213,847.51	$35,140,206.02	
Central Services ÷ Other Expenditures	3.04%	2.94%	3.12%	3.03%
Less 10% Predetermined Rate	.3%	.29%	.31%	0.30%
Indirect Cost Rate	2.74%	2.65%	2.81%	**2.73%**

Indirect Cost for Fiscal Year 2027 **2.73%**