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	$2,227,540.35	$2,455,656.19	$2,540,158.42	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$15,648.30	$24,630.48	$93,130.06	
Total Indirect Expenditures	$15,648.30	$24,630.48	$93,130.06	
DIVIDED BY				
Instruction Function 1000	$1,205,841.88	$1,317,532.30	$1,239,850.54	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$745,691.97	$853,888.84	$924,851.32	
Plus Non-Instruction Function 3000	$251,980.39	$251,226.76	$271,636.63	
Plus Facilities Function 4000 series	$8,377.81	$8,377.81	$8,677.81	
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)	$172,534.37	$84,740.64	ges:15 gw:2 $139,465.60	
Total Other Expenditures	$2,039,357.68	$2,346,285.07	$2,305,550.70	
Central Services ÷ Other Expenditures	0.76%	1.04%	4.03%	1.94%
Less 10% Predetermined Rate	.07%	.1%	.4%	0.19%
Indirect Cost Rate	0.69%	0.94%	3.63%	**1.75%**

Indirect Cost for Fiscal Year 2027 **1.75%**