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	$2,811,206.64	$3,891,463.43	$3,506,892.43	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$122,346.13	$124,024.61	$125,555.99	
Total Indirect Expenditures	$122,346.13	$124,024.61	$125,555.99	
DIVIDED BY				
Instruction Function 1000	$1,392,692.91	$1,554,739.99	$1,685,276.32	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$971,192.97	$1,053,725.80	$1,091,798.76	
Plus Non-Instruction Function 3000	$311,534.63	$433,546.26	$332,696.36	
Plus Facilities Function 4000 series	$48,994.69	$749,809.34	$290,550.00	
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)	$61,275.83	$664,135.41	ges:122 gw:2 $154,634.32	
Total Other Expenditures	$2,663,139.37	$3,127,685.98	$3,245,687.12	
Central Services ÷ Other Expenditures	4.59%	3.96%	3.86%	4.14%
Less 10% Predetermined Rate	.45%	.39%	.38%	0.41%
Indirect Cost Rate	4.14%	3.57%	3.48%	**3.73%**

Indirect Cost for Fiscal Year 2027 **3.73%**