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	$11,763,874.37	$14,670,112.94	$15,072,909.52	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$314,208.66	$343,431.32	$341,900.29	
Total Indirect Expenditures	$314,208.66	$343,431.32	$341,900.29	
DIVIDED BY				
Instruction Function 1000	$6,485,373.05	$6,627,034.65	$6,656,010.14	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$4,218,686.55	$5,510,778.24	$5,564,659.60	
Plus Non-Instruction Function 3000	$745,314.86	$628,173.23	$958,760.49	
Plus Facilities Function 4000 series	$45,200.82	$1,561,645.44	$1,552,479.00	
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)	$190,618.93	$1,855,744.02	ges:314 gw:11 $1,796,706.75	
Total Other Expenditures	$11,303,956.35	$12,471,887.54	$12,935,202.48	
Central Services ÷ Other Expenditures	2.77%	2.75%	2.64%	2.72%
Less 10% Predetermined Rate	.27%	.27%	.26%	0.27%
Indirect Cost Rate	2.50%	2.48%	2.38%	**2.45%**

Indirect Cost for Fiscal Year 2027 **2.45%**