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	$5,709,009.67	$6,122,247.60	$5,761,900.93	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$56,374.72	$69,226.64	$85,207.67	
Total Indirect Expenditures	$56,374.72	$69,226.64	$85,207.67	
DIVIDED BY				
Instruction Function 1000	$2,814,622.44	$3,137,987.93	$2,826,382.51	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$2,243,658.57	$2,332,381.87	$2,238,040.60	
Plus Non-Instruction Function 3000	$541,697.01	$559,829.15	$517,913.05	
Plus Facilities Function 4000 series	$134,478.08	$20,772.00	$92,000.00	
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)	$242,802.36	$38,984.49	ges:56 gw:5 $2,302.75	
Total Other Expenditures	$5,491,653.74	$6,011,986.46	$5,672,033.41	
Central Services ÷ Other Expenditures	1.02%	1.15%	1.50%	1.22%
Less 10% Predetermined Rate	.1%	.11%	.15%	0.12%
Indirect Cost Rate	0.92%	1.04%	1.35%	**1.10%**

Indirect Cost for Fiscal Year 2027 **1.10%**