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	$11,807,594.39	$10,217,743.52	$10,024,982.83	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$174,182.74	$147,243.94	$144,162.15	
Total Indirect Expenditures	$174,182.74	$147,243.94	$144,162.15	
DIVIDED BY				
Instruction Function 1000	$4,994,438.05	$5,238,481.62	$5,202,898.95	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$6,009,078.33	$4,413,082.58	$4,347,289.34	
Plus Non-Instruction Function 3000	$391,141.63	$354,469.94	$330,632.39	
Plus Facilities Function 4000 series	$568,340.03	$435,434.57	$413,834.95	
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)	$520,930.45	$107,815.87	ges:174 gw:11 $120,071.10	
Total Other Expenditures	$11,442,067.59	$10,333,652.84	$10,174,584.53	
Central Services ÷ Other Expenditures	1.52%	1.42%	1.41%	1.45%
Less 10% Predetermined Rate	.15%	.14%	.14%	0.14%
Indirect Cost Rate	1.37%	1.28%	1.27%	**1.31%**

Indirect Cost for Fiscal Year 2027 **1.31%**