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	$8,157,359.61	$8,353,072.26	$11,357,316.70	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$192,362.06	$234,693.86	$268,974.51	
Total Indirect Expenditures	$192,362.06	$234,693.86	$268,974.51	
DIVIDED BY				
Instruction Function 1000	$3,838,782.81	$4,064,819.02	$4,326,400.03	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$2,533,233.13	$2,573,073.82	$3,990,534.44	
Plus Non-Instruction Function 3000	$509,213.22	$660,134.81	$607,816.34	
Plus Facilities Function 4000 series	$1,073,670.30	$809,754.05	$2,454,174.52	
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)	$896,842.52	$963,778.20	ges:192 gw:7 $2,851,454.30	
Total Other Expenditures	$7,058,056.94	$7,144,003.50	$8,527,471.03	
Central Services ÷ Other Expenditures	2.72%	3.28%	3.15%	3.05%
Less 10% Predetermined Rate	.27%	.32%	.31%	0.30%
Indirect Cost Rate	2.45%	2.96%	2.84%	**2.75%**

Indirect Cost for Fiscal Year 2027 **2.75%**