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	$6,057,785.27	$6,290,269.59	$6,779,644.07	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$116,873.06	$124,806.88	$138,316.79	
Total Indirect Expenditures	$116,873.06	$124,806.88	$138,316.79	
DIVIDED BY				
Instruction Function 1000	$3,151,944.64	$3,486,669.25	$3,520,503.77	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$2,310,180.56	$2,123,177.50	$2,614,128.53	
Plus Non-Instruction Function 3000	$465,743.01	$550,932.92	$506,493.38	
Plus Facilities Function 4000 series	$39,726.65	$12,900.67	$0.00	
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)	$43,077.72	$35,048.80	ges:116 gw:5 $191,942.21	
Total Other Expenditures	$5,924,517.14	$6,138,631.54	$6,449,183.47	
Central Services ÷ Other Expenditures	1.97%	2.03%	2.14%	2.05%
Less 10% Predetermined Rate	.19%	.2%	.21%	0.20%
Indirect Cost Rate	1.78%	1.83%	1.93%	**1.85%**

Indirect Cost for Fiscal Year 2027 **1.85%**