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	$3,313,488.26	$3,369,064.88	$3,600,791.24	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$200,007.71	$66,081.29	$64,232.49	
Total Indirect Expenditures	$200,007.71	$66,081.29	$64,232.49	
DIVIDED BY				
Instruction Function 1000	$1,605,030.39	$1,565,822.91	$1,580,242.76	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$1,214,209.83	$1,244,515.73	$1,368,215.44	
Plus Non-Instruction Function 3000	$188,501.61	$277,644.95	$369,065.88	
Plus Facilities Function 4000 series	$205,228.21	$215,000.00	$219,034.67	
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)	$268,826.40	$513,065.92	ges:200 gw:2 $407,779.70	
Total Other Expenditures	$2,944,143.64	$2,789,917.67	$3,128,779.05	
Central Services ÷ Other Expenditures	6.79%	2.36%	2.05%	3.73%
Less 10% Predetermined Rate	.67%	.23%	.2%	0.37%
Indirect Cost Rate	6.12%	2.13%	1.85%	**3.37%**

Indirect Cost for Fiscal Year 2027 **3.37%**