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	$10,716,524.15	$11,320,632.52	$11,601,994.34	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$358,236.51	$331,468.68	$360,594.84	
Total Indirect Expenditures	$358,236.51	$331,468.68	$360,594.84	
DIVIDED BY				
Instruction Function 1000	$5,220,895.14	$5,764,934.84	$6,111,667.53	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$3,415,649.74	$3,527,548.80	$3,465,935.44	
Plus Non-Instruction Function 3000	$583,080.89	$633,023.28	$617,435.17	
Plus Facilities Function 4000 series	$3,251,007.22	$1,156,332.96	$1,184,806.56	
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)	$1,152,746.34	$1,317,181.72	ges:358 gw:11 $1,121,868.37	
Total Other Expenditures	$11,317,886.65	$9,764,658.16	$10,257,976.33	
Central Services ÷ Other Expenditures	3.16%	3.39%	3.51%	3.35%
Less 10% Predetermined Rate	.31%	.33%	.35%	0.33%
Indirect Cost Rate	2.85%	3.06%	3.16%	**3.02%**

Indirect Cost for Fiscal Year 2027 **3.02%**