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	$9,523,953.20	$9,856,930.39	$9,720,509.05	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$211,457.55	$293,010.93	$333,148.47	
Total Indirect Expenditures	$211,457.55	$293,010.93	$333,148.47	
DIVIDED BY				
Instruction Function 1000	$4,591,243.32	$4,710,156.94	$4,675,554.31	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$3,395,016.20	$3,405,491.05	$3,236,399.63	
Plus Non-Instruction Function 3000	$508,570.67	$520,680.09	$611,445.44	
Plus Facilities Function 4000 series	$814,750.00	$921,391.38	$856,365.00	
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)	$1,218,174.08	$1,393,376.65	ges:211 gw:8 $1,062,050.30	
Total Other Expenditures	$8,091,406.11	$8,164,342.81	$8,317,714.08	
Central Services ÷ Other Expenditures	2.61%	3.58%	4.00%	3.40%
Less 10% Predetermined Rate	.26%	.35%	.4%	0.34%
Indirect Cost Rate	2.35%	3.23%	3.60%	**3.06%**

Indirect Cost for Fiscal Year 2027 **3.06%**