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	$203,264,887.06	$225,151,391.77	$247,930,264.75	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$6,745,943.26	$12,745,155.60	$10,034,938.52	
Total Indirect Expenditures	$6,745,943.26	$12,745,155.60	$10,034,938.52	
DIVIDED BY				
Instruction Function 1000	$109,677,142.50	$117,172,982.25	$118,109,064.82	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$70,999,234.88	$80,580,298.93	$82,740,855.38	
Plus Non-Instruction Function 3000	$11,751,944.73	$12,276,169.86	$13,390,940.35	
Plus Facilities Function 4000 series	$15,824,769.21	$14,410,143.00	$30,413,161.73	
Plus Private Schools Function 5000 series	$142,392.42	$123,008.53	$86,895.59	
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)	$4,249,080.65	$5,483,898.08	$6,726,889.72	
Total Other Expenditures	$204,146,403.09	$219,078,704.49	$238,014,028.15	
Central Services ÷ Other Expenditures	3.30%	5.81%	4.21%	4.44%
Less 10% Predetermined Rate	.33%	.58%	.42%	0.44%
Indirect Cost Rate	2.97%	5.23%	3.79%	**4.00%**

Indirect Cost for Fiscal Year 2027 **4.00%**

ges:6
gw:204