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	$11,440,124.82	$14,274,816.60	$12,598,938.66	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$371,662.94	$436,115.83	$422,581.43	
Total Indirect Expenditures	$371,662.94	$436,115.83	$422,581.43	
DIVIDED BY				
Instruction Function 1000	$5,464,268.71	$5,735,007.59	$5,631,588.17	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$4,202,755.73	$7,029,186.48	$5,565,622.74	
Plus Non-Instruction Function 3000	$835,388.95	$837,152.48	$864,671.15	
Plus Facilities Function 4000 series	$795,110.16	$306,326.21	$111,933.75	
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)	$861,651.06	$3,107,943.40	ges:371 gw:10 $1,187,904.00	
Total Other Expenditures	$10,435,872.49	$10,799,729.36	$10,985,911.81	
Central Services ÷ Other Expenditures	3.56%	4.03%	3.84%	3.81%
Less 10% Predetermined Rate	.35%	.4%	.38%	0.38%
Indirect Cost Rate	3.21%	3.63%	3.46%	**3.43%**
Indirect Cost for Fiscal Year 2027				**3.43%**