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	$6,681,905.38	$7,205,755.48	$7,429,829.82	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$179,287.48	$180,004.54	$176,165.19	
Total Indirect Expenditures	$179,287.48	$180,004.54	$176,165.19	
DIVIDED BY				
Instruction Function 1000	$3,845,178.00	$4,026,022.40	$4,084,825.62	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$2,161,200.37	$2,416,248.03	$2,553,730.49	
Plus Non-Instruction Function 3000	$285,907.81	$330,220.37	$344,675.05	
Plus Facilities Function 4000 series	$203,007.22	$252,434.00	$270,320.97	
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)	$374,702.77	$479,627.49	ges:179 gw:6 $381,565.57	
Total Other Expenditures	$6,120,590.63	$6,545,297.31	$6,871,986.56	
Central Services ÷ Other Expenditures	2.92%	2.75%	2.56%	2.74%
Less 10% Predetermined Rate	.29%	.27%	.25%	0.27%
Indirect Cost Rate	2.63%	2.48%	2.31%	**2.47%**

Indirect Cost for Fiscal Year 2027 **2.47%**