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	$2,286,124.25	$2,464,034.89	$2,758,548.49	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$35,929.97	$66,792.65	$64,552.99	
Total Indirect Expenditures	$35,929.97	$66,792.65	$64,552.99	
DIVIDED BY				
Instruction Function 1000	$1,159,144.68	$1,132,352.57	$1,173,874.45	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$824,619.85	$935,053.49	$1,191,777.14	
Plus Non-Instruction Function 3000	$255,179.75	$329,836.18	$328,343.91	
Plus Facilities Function 4000 series	$11,250.00	$0.00	$0.00	
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)	$1,400.00	$18,730.30	ges:35 gw:2 $111,166.00	
Total Other Expenditures	$2,248,794.28	$2,378,511.94	$2,582,829.50	
Central Services ÷ Other Expenditures	1.59%	2.80%	2.49%	2.29%
Less 10% Predetermined Rate	.15%	.28%	.24%	0.22%
Indirect Cost Rate	1.44%	2.52%	2.25%	**2.07%**

Indirect Cost for Fiscal Year 2027 **2.07%**