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	$3,975,597.29	$4,172,995.21	$4,416,268.85	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$116,704.30	$111,253.58	$136,773.69	
Total Indirect Expenditures	$116,704.30	$111,253.58	$136,773.69	
DIVIDED BY				
Instruction Function 1000	$2,032,021.28	$2,184,832.59	$2,305,893.49	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$1,488,415.54	$1,532,535.86	$1,569,079.28	
Plus Non-Instruction Function 3000	$338,456.17	$344,354.23	$404,522.39	
Plus Facilities Function 4000 series	$0.00	$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)	$349,789.05	$323,835.86	ges:116 gw:3 $14,433.24	
Total Other Expenditures	$3,509,103.94	$3,737,886.82	$4,265,061.92	
Central Services ÷ Other Expenditures	3.32%	2.97%	3.20%	3.16%
Less 10% Predetermined Rate	.33%	.29%	.32%	0.31%
Indirect Cost Rate	2.99%	2.68%	2.88%	**2.85%**

Indirect Cost for Fiscal Year 2027 **2.85%**