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	$14,134,022.16	$15,470,147.64	$21,442,542.55	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$251,475.39	$290,555.31	$312,345.61	
Total Indirect Expenditures	$251,475.39	$290,555.31	$312,345.61	
DIVIDED BY				
Instruction Function 1000	$7,573,345.36	$7,958,710.07	$8,411,901.54	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$4,334,975.86	$5,254,801.00	$5,054,843.58	
Plus Non-Instruction Function 3000	$825,101.53	$791,452.51	$797,249.46	
Plus Facilities Function 4000 series	$1,119,181.00	$1,157,337.00	$7,612,762.95	
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)	$1,213,168.18	$1,286,869.04	ges:251 gw:12 $425,354.39	
Total Other Expenditures	$12,639,435.57	$13,875,431.54	$21,451,403.14	
Central Services ÷ Other Expenditures	1.98%	2.09%	1.45%	1.84%
Less 10% Predetermined Rate	.19%	.2%	.14%	0.18%
Indirect Cost Rate	1.79%	1.89%	1.31%	**1.66%**

Indirect Cost for Fiscal Year 2027 **1.66%**