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	$3,359,813.97	$3,469,595.93	$4,215,660.53	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$89,424.65	$100,035.95	$91,033.35	
Total Indirect Expenditures	$89,424.65	$100,035.95	$91,033.35	
DIVIDED BY				
Instruction Function 1000	$1,500,447.49	$1,547,665.43	$1,361,129.42	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$1,491,279.31	$1,562,935.03	$1,730,384.81	
Plus Non-Instruction Function 3000	$133,664.41	$123,291.06	$109,803.05	
Plus Facilities Function 4000 series	$167,913.83	$136,082.32	$1,147,706.68	
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)	$202,687.49	$169,853.87	ges:89 gw:3 $947,730.21	
Total Other Expenditures	$3,090,617.55	$3,200,119.97	$3,401,293.75	
Central Services ÷ Other Expenditures	2.89%	3.12%	2.67%	2.89%
Less 10% Predetermined Rate	.28%	.31%	.26%	0.28%
Indirect Cost Rate	2.61%	2.81%	2.41%	**2.61%**

Indirect Cost for Fiscal Year 2027 **2.61%**