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	$83,935,984.27	$102,554,902.15	$108,216,879.60	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$1,449,412.24	$1,547,160.83	$1,658,184.86	
Total Indirect Expenditures	$1,449,412.24	$1,547,160.83	$1,658,184.86	
DIVIDED BY				
Instruction Function 1000	$35,797,559.21	$41,904,163.53	$44,685,172.53	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$31,642,511.48	$33,165,446.55	$37,877,933.25	
Plus Non-Instruction Function 3000	$5,124,291.09	$5,095,645.25	$4,611,923.22	
Plus Facilities Function 4000 series	$9,920,815.60	$20,835,367.87	$24,240,141.72	
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)	$3,269,258.99	$12,806,897.27	ges:1 gw:79 $20,437,353.27	
Total Other Expenditures	$79,215,918.39	$88,193,725.93	$90,977,817.45	
Central Services ÷ Other Expenditures	1.82%	1.75%	1.82%	1.80%
Less 10% Predetermined Rate	.18%	.17%	.18%	0.18%
Indirect Cost Rate	1.64%	1.58%	1.64%	**1.62%**

Indirect Cost for Fiscal Year 2027 **1.62%**