# Oklahoma State Department of Education

## 2027 -- OCAS -- Restricted Indirect Cost Rate for Districts



**Based on FY 2025**

| | FY2023 | FY2024 | FY2025 | |
|---|---|---|---|---|
| **Total Cost Pool Expenditures**<br>Funds 11-60 Minus 41<br>Functions 1000-4700 and 5500 | $12,873,635.65 | $11,604,519.92 | $11,747,371.56 | |
| **Central Services**<br>Function 2500 series<br>Exclude 2500 with Job Class 107 | $260,118.39 | $243,392.79 | $285,218.69 | |
| **Total Indirect Expenditures** | $260,118.39 | $243,392.79 | $285,218.69 | |
| DIVIDED BY | | | | |
| **Instruction**<br>Function 1000 | $6,476,013.55 | $7,014,496.25 | $7,078,336.80 | |
| **Plus Support**<br>Function 2000 series<br>Minus 2500 series (except 2511 with Job Class 107) | $4,307,998.21 | $3,576,932.97 | $3,605,114.26 | |
| **Plus Non-Instruction**<br>Function 3000 | $636,993.97 | $751,955.51 | $778,701.81 | |
| **Plus Facilities**<br>Function 4000 series | $2,054,086.36 | $864,513.64 | $0.00 | |
| **Plus Private Schools**<br>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) | $2,070,187.71 | $128,336.76 | ges:260<br>gw:11<br>$54,097.78 | |
| **Total Other Expenditures** | $11,404,904.38 | $12,079,561.61 | $11,408,055.09 | |
| Central Services ÷ Other Expenditures | 2.28% | 2.01% | 2.50% | 2.26% |
| Less 10% Predetermined Rate | .22% | .2% | .25% | 0.22% |
| **Indirect Cost Rate** | 2.06% | 1.81% | 2.25% | **2.04%** |

**Indirect Cost for Fiscal Year 2027** **2.04%**