# 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 | $1,378,903.87 | $1,144,665.93 | $1,126,263.01 | |
| **Central Services**<br>Function 2500 series<br>Exclude 2500 with Job Class 107 | $77,010.41 | $84,370.31 | $82,369.42 | |
| **Total Indirect Expenditures** | $77,010.41 | $84,370.31 | $82,369.42 | |
| DIVIDED BY | | | | |
| **Instruction**<br>Function 1000 | $573,715.16 | $564,675.14 | $564,145.70 | |
| **Plus Support**<br>Function 2000 series<br>Minus 2500 series (except 2511 with Job Class 107) | $623,308.64 | $385,828.33 | $366,499.19 | |
| **Plus Non-Instruction**<br>Function 3000 | $102,812.66 | $109,792.15 | $113,248.70 | |
| **Plus Facilities**<br>Function 4000 series | $2,057.00 | $0.00 | $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) | $203,233.82 | $50,921.40 | ges:77<br>gw:1<br>$1,599.82 | |
| **Total Other Expenditures** | $1,098,659.64 | $1,009,374.22 | $1,042,293.77 | |
| Central Services ÷ Other Expenditures | 7.00% | 8.35% | 7.90% | 7.75% |
| Less 10% Predetermined Rate | .7% | .83% | .79% | 0.77% |
| **Indirect Cost Rate** | 6.30% | 7.52% | 7.11% | **6.98%** |

**Indirect Cost for Fiscal Year 2027** **6.98%**