**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 | $5,671,912.77 | $6,348,446.58 | $5,799,668.74 | |
| **Central Services**<br>Function 2500 series<br>Exclude 2500 with Job Class 107 | $106,209.43 | $101,942.71 | $106,541.48 | |
| **Total Indirect Expenditures** | $106,209.43 | $101,942.71 | $106,541.48 | |
| DIVIDED BY | | | | |
| **Instruction**<br>Function 1000 | $2,407,605.97 | $2,708,728.29 | $2,845,103.06 | |
| **Plus Support**<br>Function 2000 series<br>Minus 2500 series (except 2511 with Job Class 107) | $2,843,009.25 | $3,235,070.95 | $2,482,183.61 | |
| **Plus Non-Instruction**<br>Function 3000 | $308,422.09 | $284,061.79 | $359,824.62 | |
| **Plus Facilities**<br>Function 4000 series | $0.00 | $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) | $654,498.73 | $262,099.18 | ges:106<br>gw:4<br>$42,282.49 | |
| **Total Other Expenditures** | $4,904,538.58 | $5,965,761.85 | $5,644,828.80 | |
| Central Services ÷ Other Expenditures | 2.16% | 1.70% | 1.88% | 1.91% |
| Less 10% Predetermined Rate | .21% | .17% | .18% | 0.19% |
| **Indirect Cost Rate** | 1.95% | 1.53% | 1.70% | **1.73%** |
| **Indirect Cost for Fiscal Year 2027** | | | | **1.73%** |