Program 000, Non Categorical

	2024	2025	Difference	Percent Change
Salaries				
Certified - Instructional	0.00	0.00	0.00	0.00 %
Non-Certified - Instructional	0.00	0.00	0.00	0.00 %
Other Certified - Student Support	4,233.36	3,635.31	-598.05	-14.13%
Non-Certified - Office Personnel	186,091.25	187,505.44	1,414.19	0.76%
Certified - General District Administration	127,722.04	127,493.66	-228.38	-0.18%
Certified - School Administration	279,967.99	280,779.28	811.29	0.29%
Operation & Maintenance	217,826.04	230,418.38	12,592.34	5.78%
Student Transportation	66,165.45	84,039.60	17,874.15	27.01%
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	882,006.13	**913,871.67**	**31,865.54**	**3.61%**
Employee Benefits				
State Retirement	82,790.65	84,805.29	2,014.64	2.43%
Social Security	66,641.08	68,824.48	2,183.40	3.28%
Other Employee Benefits	123,119.26	129,783.09	6,663.83	5.41%
	272,550.99	**283,412.86**	**10,861.87**	**3.99%**
Purchased Services				
Professional & Technical	96,390.60	163,705.92	67,315.32	69.84%
Property Services	306,276.16	913,116.07	606,839.91	198.13%
Other(Except Travel)	193,360.36	449,557.99	256,197.63	132.50%
Travel	7,717.07	6,106.34	-1,610.73	-20.87%
	603,744.19	**1,532,486.32**	**928,742.13**	**153.83%**
Supplies & Materials				
Supplies, General	90,294.37	92,798.61	2,504.24	2.77%
Energy	122,940.95	159,972.13	37,031.18	30.12%
Food & Milk	0.00	0.00	0.00	0.00 %
Books	3,174.66	2,706.13	-468.53	-14.76%
Periodicals, Newspapers, Magazines	60.00	70.00	10.00	16.67%
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	66,855.33	310,055.03	243,199.70	363.77%
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	6,987.44	12,026.21	5,038.77	72.11%
	290,312.75	**577,628.11**	**287,315.36**	**98.97%**
Properties				
Land & Improvements	12,914.30	434.53	-12,479.77	-96.64%
Buildings	640,281.62	1,709,562.93	1,069,281.31	167.00%
Equipment	3,075.00	228,248.48	225,173.48	7,322.71%
Vehicles	22,330.00	0.00	-22,330.00	-100.00%
Depreciation	0.00	0.00	0.00	0.00 %
	678,600.92	**1,938,245.94**	**1,259,645.02**	**185.62%**
Other Objects				
Dues, Fees, & Judgments	39,012.73	44,468.10	5,455.37	13.98%
Interest	193,830.62	576,565.15	382,734.53	197.46%
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	160.00	0.00	-160.00	-100.00%
Revaluation Fees	19,539.99	17,766.23	-1,773.76	-9.08%
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	900,000.00	1,020,000.00	120,000.00	13.33%
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	1,152,543.34	**1,658,799.48**	**506,256.14**	**43.93%**
	3,879,758.32	**6,904,444.38**	**3,024,686.06**	**77.96%**

Program 100 & 270's, Regular Programs

	2024	2025	Difference	Percent Change
Salaries				
Certified - Instructional	1,869,011.98	1,997,158.57	128,146.59	6.86%
Non-Certified - Instructional	168,467.73	150,710.63	-17,757.10	-10.54%
Other Certified - Student Support	118,466.97	116,497.35	-1,969.62	-1.66%
Non-Certified - Office Personnel	68,728.33	71,839.26	3,110.93	4.53%
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	4,801.50	9,537.28	4,735.78	98.63%
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	2,229,476.51	**2,345,743.09**	**116,266.58**	**5.21%**
Employee Benefits				
State Retirement	202,059.25	207,692.50	5,633.25	2.79%
Social Security	164,731.42	171,896.15	7,164.73	4.35%
Other Employee Benefits	286,541.14	317,409.26	30,868.12	10.77%
	653,331.81	**696,997.91**	**43,666.10**	**6.68%**
Purchased Services				
Professional & Technical	4,302.40	4,302.40	0.00	0.00%
Property Services	0.00	0.00	0.00	0.00 %
Other(Except Travel)	3,629.00	22,029.90	18,400.90	507.05%
Travel	0.00	0.00	0.00	0.00 %
	7,931.40	**26,332.30**	**18,400.90**	**232.00%**
Supplies & Materials				
Supplies, General	29,048.70	8,058.06	-20,990.64	-72.26%
Energy	0.00	1,485.00	1,485.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	0.00	0.00	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	119,317.75	45,567.26	-73,750.49	-61.81%
Supplemental TextBooks	0.00	100.87	100.87	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	32,769.49	111,116.65	78,347.16	239.09%
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	1,773.91	11,015.45	9,241.54	520.97%
	182,909.85	**177,343.29**	**-5,566.56**	**-3.04%**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	2,520.00	0.00	-2,520.00	-100.00%
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	2,520.00	**0.00**	**-2,520.00**	**-100.00%**
Other Objects				
Dues, Fees, & Judgments	578.41	416.69	-161.72	-27.96%
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	578.41	**416.69**	**-161.72**	**-27.96%**
	3,076,747.98	**3,246,833.28**	**170,085.30**	**5.53%**

Program 239 Special Education

	2024	2025	Difference	Percent Change
Salaries				
Certified - Instructional	183,120.83	139,742.94	-43,377.89	-23.69%
Non-Certified - Instructional	29,742.87	99,640.99	69,898.12	235.01%
Other Certified - Student Support	89,234.33	76,062.42	-13,171.91	-14.76%
Non-Certified - Office Personnel	0.00	0.00	0.00	0.00 %
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	302,098.03	**315,446.35**	**13,348.32**	**4.42%**
Employee Benefits				
State Retirement	39,405.09	37,800.57	-1,604.52	-4.07%
Social Security	21,577.77	22,563.92	986.15	4.57%
Other Employee Benefits	43,691.84	50,411.30	6,719.46	15.38%
	104,674.70	**110,775.79**	**6,101.09**	**5.83%**
Purchased Services				
Professional & Technical	32,885.00	96,550.90	63,665.90	193.60%
Property Services	87.00	0.00	-87.00	-100.00%
Other(Except Travel)	0.00	0.00	0.00	0.00 %
Travel	0.00	0.00	0.00	0.00 %
	32,972.00	**96,550.90**	**63,578.90**	**192.83%**
Supplies & Materials				
Supplies, General	0.00	480.41	480.41	0.00 %
Energy	11,555.33	0.00	-11,555.33	-100.00%
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	0.00	0.00	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	239.99	0.00	-239.99	-100.00%
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	300.97	200.55	-100.42	-33.37%
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	0.00	23.99	23.99	0.00 %
	12,096.29	**704.95**	**-11,391.34**	**-94.17%**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	0.00	0.00	0.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Other Objects				
Dues, Fees, & Judgments	375.00	0.00	-375.00	-100.00%
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	375.00	**0.00**	**-375.00**	**-100.00%**
	452,216.02	**523,477.99**	**71,261.97**	**15.76%**

Program 251, Gifted Program

	2024	2025	Difference	Percent Change
Salaries				
Certified - Instructional	24,896.40	23,497.02	-1,399.38	-5.62%
Non-Certified - Instructional	0.00	0.00	0.00	0.00 %
Other Certified - Student Support	1,000.00	2,325.01	1,325.01	132.50%
Non-Certified - Office Personnel	0.00	0.00	0.00	0.00 %
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	25,896.40	**25,822.03**	**-74.37**	**-0.29%**
Employee Benefits				
State Retirement	3,052.95	3,038.53	-14.42	-0.47%
Social Security	1,868.18	1,870.63	2.45	0.13%
Other Employee Benefits	90.70	160.43	69.73	76.88%
	5,011.83	**5,069.59**	**57.76**	**1.15%**
Purchased Services				
Professional & Technical	0.00	0.00	0.00	0.00 %
Property Services	0.00	0.00	0.00	0.00 %
Other(Except Travel)	0.00	0.00	0.00	0.00 %
Travel	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Supplies & Materials				
Supplies, General	0.00	0.00	0.00	0.00 %
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	0.00	0.00	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	0.00	7,998.00	7,998.00	0.00 %
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	0.00	0.00	0.00	0.00 %
	0.00	**7,998.00**	**7,998.00**	**0.00 %**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	0.00	0.00	0.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Other Objects				
Dues, Fees, & Judgments	0.00	0.00	0.00	0.00 %
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
	30,908.23	**38,889.62**	**7,981.39**	**25.82%**

Oklahoma State Department of Education
2024 and 2025 -- OCAS -- Expenditure Comparison Report
Program 252, Advanced Placement

	2024	2025	Difference	Percent Change
Salaries				
Certified - Instructional	0.00	0.00	0.00	0.00 %
Non-Certified - Instructional	0.00	0.00	0.00	0.00 %
Other Certified - Student Support	0.00	0.00	0.00	0.00 %
Non-Certified - Office Personnel	0.00	0.00	0.00	0.00 %
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Employee Benefits				
State Retirement	0.00	0.00	0.00	0.00 %
Social Security	0.00	0.00	0.00	0.00 %
Other Employee Benefits	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Purchased Services				
Professional & Technical	0.00	0.00	0.00	0.00 %
Property Services	0.00	0.00	0.00	0.00 %
Other(Except Travel)	0.00	0.00	0.00	0.00 %
Travel	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Supplies & Materials				
Supplies, General	0.00	0.00	0.00	0.00 %
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	0.00	0.00	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	0.00	0.00	0.00	0.00 %
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	0.00	0.00	0.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Other Objects				
Dues, Fees, & Judgments	0.00	0.00	0.00	0.00 %
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
	0.00	**0.00**	**0.00**	**0.00 %**

Program 300 Vocational Education

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	102,541.12	103,063.39	522.27	0.51%
Non-Certified - Instructional	2,370.33	1,137.50	-1,232.83	-52.01%
Other Certified - Student Support	166.64	0.00	-166.64	-100.00%
Non-Certified - Office Personnel	0.00	0.00	0.00	0.00 %
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	105,078.09	**104,200.89**	**-877.20**	**-0.83%**
Employee Benefits				
State Retirement	9,759.48	9,793.24	33.76	0.35%
Social Security	7,087.20	7,953.39	866.19	12.22%
Other Employee Benefits	16,109.65	17,309.44	1,199.79	7.45%
	32,956.33	**35,056.07**	**2,099.74**	**6.37%**
Purchased Services				
Professional & Technical	0.00	0.00	0.00	0.00 %
Property Services	12,254.39	300.00	-11,954.39	-97.55%
Other(Except Travel)	2,792.93	1,917.67	-875.26	-31.34%
Travel	1,832.85	1,204.12	-628.73	-34.30%
	16,880.17	**3,421.79**	**-13,458.38**	**-79.73%**
Supplies & Materials				
Supplies, General	1,225.73	4,070.56	2,844.83	232.09%
Energy	6,469.21	6,460.48	-8.73	-0.13%
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	250.00	250.00	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	210.99	455.00	244.01	115.65%
Supplemental TextBooks	250.00	0.00	-250.00	-100.00%
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	41,837.79	33,125.71	-8,712.08	-20.82%
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	7,855.21	7,822.48	-32.73	-0.42%
	57,848.93	**52,184.23**	**-5,664.70**	**-9.79%**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	15,815.16	5,756.00	-10,059.16	-63.60%
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	15,815.16	**5,756.00**	**-10,059.16**	**-63.60%**
Other Objects				
Dues, Fees, & Judgments	2,022.85	332.94	-1,689.91	-83.54%
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	2,022.85	**332.94**	**-1,689.91**	**-83.54%**
	230,601.53	**200,951.92**	**-29,649.61**	**-12.86%**

Program 400, Except 430, Special Needs

	2024	2025	Difference	Percent Change
Salaries				
Certified - Instructional	209,845.45	261,494.91	51,649.46	24.61%
Non-Certified - Instructional	134,507.85	127,681.51	-6,826.34	-5.08%
Other Certified - Student Support	1,450.00	2,200.00	750.00	51.72%
Non-Certified - Office Personnel	600.00	0.00	-600.00	-100.00%
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	346,403.30	**391,376.42**	**44,973.12**	**12.98%**
Employee Benefits				
State Retirement	35,118.67	42,081.77	6,963.10	19.83%
Social Security	26,032.45	29,739.57	3,707.12	14.24%
Other Employee Benefits	52,367.54	59,231.73	6,864.19	13.11%
	113,518.66	**131,053.07**	**17,534.41**	**15.45%**
Purchased Services				
Professional & Technical	0.00	0.00	0.00	0.00 %
Property Services	0.00	0.00	0.00	0.00 %
Other(Except Travel)	0.00	0.00	0.00	0.00 %
Travel	2,314.25	3,823.60	1,509.35	65.22%
	2,314.25	**3,823.60**	**1,509.35**	**65.22%**
Supplies & Materials				
Supplies, General	54.86	0.00	-54.86	-100.00%
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	0.00	0.00	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	14,539.93	19,920.74	5,380.81	37.01%
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	0.00	0.00	0.00	0.00 %
	14,594.79	**19,920.74**	**5,325.95**	**36.49%**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	0.00	0.00	0.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Other Objects				
Dues, Fees, & Judgments	47,652.88	2,400.00	-45,252.88	-94.96%
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	47,652.88	**2,400.00**	**-45,252.88**	**-94.96%**
	524,483.88	**548,573.83**	**24,089.95**	**4.59%**

Oklahoma State Department of Education
2024 and 2025 -- OCAS -- Expenditure Comparison Report
Program 430, Alternative Education

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	0.00	0.00	0.00	0.00 %
Non-Certified - Instructional	0.00	0.00	0.00	0.00 %
Other Certified - Student Support	0.00	0.00	0.00	0.00 %
Non-Certified - Office Personnel	0.00	0.00	0.00	0.00 %
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Employee Benefits				
State Retirement	0.00	0.00	0.00	0.00 %
Social Security	0.00	0.00	0.00	0.00 %
Other Employee Benefits	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Purchased Services				
Professional & Technical	0.00	0.00	0.00	0.00 %
Property Services	0.00	0.00	0.00	0.00 %
Other(Except Travel)	0.00	0.00	0.00	0.00 %
Travel	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Supplies & Materials				
Supplies, General	0.00	0.00	0.00	0.00 %
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	0.00	0.00	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	0.00	0.00	0.00	0.00 %
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	0.00	0.00	0.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Other Objects				
Dues, Fees, & Judgments	0.00	0.00	0.00	0.00 %
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
	0.00	**0.00**	**0.00**	**0.00 %**

Program 500, Continuing Education

	2024	2025	Difference	Percent Change
Salaries				
Certified - Instructional	0.00	0.00	0.00	0.00 %
Non-Certified - Instructional	0.00	0.00	0.00	0.00 %
Other Certified - Student Support	0.00	0.00	0.00	0.00 %
Non-Certified - Office Personnel	0.00	0.00	0.00	0.00 %
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Employee Benefits				
State Retirement	0.00	0.00	0.00	0.00 %
Social Security	0.00	0.00	0.00	0.00 %
Other Employee Benefits	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Purchased Services				
Professional & Technical	0.00	0.00	0.00	0.00 %
Property Services	0.00	0.00	0.00	0.00 %
Other(Except Travel)	0.00	0.00	0.00	0.00 %
Travel	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Supplies & Materials				
Supplies, General	0.00	0.00	0.00	0.00 %
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	0.00	0.00	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	0.00	0.00	0.00	0.00 %
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	0.00	0.00	0.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Other Objects				
Dues, Fees, & Judgments	0.00	0.00	0.00	0.00 %
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
	0.00	**0.00**	**0.00**	**0.00 %**

Program 600 & 900, Community/Extra Curricular

	2024	2025	Difference	Percent Change
Salaries				
Certified - Instructional	0.00	0.00	0.00	0.00 %
Non-Certified - Instructional	0.00	0.00	0.00	0.00 %
Other Certified - Student Support	0.00	0.00	0.00	0.00 %
Non-Certified - Office Personnel	0.00	0.00	0.00	0.00 %
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Employee Benefits				
State Retirement	0.00	0.00	0.00	0.00 %
Social Security	0.00	0.00	0.00	0.00 %
Other Employee Benefits	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Purchased Services				
Professional & Technical	1,000.00	0.00	-1,000.00	-100.00%
Property Services	5,831.50	0.00	-5,831.50	-100.00%
Other(Except Travel)	0.00	0.00	0.00	0.00 %
Travel	0.00	0.00	0.00	0.00 %
	6,831.50	**0.00**	**-6,831.50**	**-100.00%**
Supplies & Materials				
Supplies, General	7,135.90	5,581.57	-1,554.33	-21.78%
Energy	30.01	0.00	-30.01	-100.00%
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	508.50	508.50	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	321.87	0.00	-321.87	-100.00%
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	2,348.53	6,626.65	4,278.12	182.16%
Resale	117,553.98	101,175.11	-16,378.87	-13.93%
Student and Staff Expenditures	115,023.40	97,961.68	-17,061.72	-14.83%
	242,413.69	**211,853.51**	**-30,560.18**	**-12.61%**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	0.00	39.00	39.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	0.00	**39.00**	**39.00**	**0.00 %**
Other Objects				
Dues, Fees, & Judgments	12,439.67	13,023.96	584.29	4.70%
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	489.00	0.00	-489.00	-100.00%
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	2,000.00	2,000.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	800.00	800.00	0.00	0.00%
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	13,728.67	**15,823.96**	**2,095.29**	**15.26%**
	262,973.86	**227,716.47**	**-35,257.39**	**-13.41%**

Program 800, Competitive Sports

	2024	2025	Difference	Percent Change
Salaries				
Certified - Instructional	77,320.85	71,867.65	-5,453.20	-7.05%
Non-Certified - Instructional	7,977.50	10,002.54	2,025.04	25.38%
Other Certified - Student Support	8,500.00	7,750.00	-750.00	-8.82%
Non-Certified - Office Personnel	9,900.00	12,890.00	2,990.00	30.20%
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	2,000.00	0.00	-2,000.00	-100.00%
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	105,698.35	**102,510.19**	**-3,188.16**	**-3.02%**
Employee Benefits				
State Retirement	9,434.96	9,473.28	38.32	0.41%
Social Security	7,978.16	7,672.48	-305.68	-3.83%
Other Employee Benefits	411.78	610.27	198.49	48.20%
	17,824.90	**17,756.03**	**-68.87**	**-0.39%**
Purchased Services				
Professional & Technical	13,590.00	20,874.20	7,284.20	53.60%
Property Services	2,947.00	15,977.92	13,030.92	442.18%
Other(Except Travel)	202.88	899.88	697.00	343.55%
Travel	0.00	300.00	300.00	0.00 %
	16,739.88	**38,052.00**	**21,312.12**	**127.31%**
Supplies & Materials				
Supplies, General	1,742.39	12,873.73	11,131.34	638.85%
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	0.00	0.00	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	96,593.51	43,424.51	-53,169.00	-55.04%
Resale	23,627.10	18,811.16	-4,815.94	-20.38%
Student and Staff Expenditures	24,723.11	15,396.48	-9,326.63	-37.72%
	146,686.11	**90,505.88**	**-56,180.23**	**-38.30%**
Properties				
Land & Improvements	1,535.00	0.00	-1,535.00	-100.00%
Buildings	0.00	4,295.00	4,295.00	0.00 %
Equipment	0.00	9,272.91	9,272.91	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	1,535.00	**13,567.91**	**12,032.91**	**783.90%**
Other Objects				
Dues, Fees, & Judgments	11,261.16	14,922.15	3,660.99	32.51%
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	455.00	455.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	11,261.16	**15,377.15**	**4,115.99**	**36.55%**
	299,745.40	**277,769.16**	**-21,976.24**	**-7.33%**

Total All Programs

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	2,466,736.63	2,596,824.48	130,087.85	5.27%
Non-Certified - Instructional	343,066.28	389,173.17	46,106.89	13.44%
Other Certified - Student Support	223,051.30	208,470.09	-14,581.21	-6.54%
Non-Certified - Office Personnel	265,319.58	272,234.70	6,915.12	2.61%
Certified - General District Administration	127,722.04	127,493.66	-228.38	-0.18%
Certified - School Administration	279,967.99	280,779.28	811.29	0.29%
Operation & Maintenance	219,826.04	230,418.38	10,592.34	4.82%
Student Transportation	70,966.95	93,576.88	22,609.93	31.86%
Non-Instructional Services	154,965.99	177,258.71	22,292.72	14.39%
Facilites	0.00	0.00	0.00	0.00 %
	4,151,622.80	**4,376,229.35**	**224,606.55**	**5.41%**
Employee Benefits				
State Retirement	392,711.38	408,648.51	15,937.13	4.06%
Social Security	307,691.60	323,952.50	16,260.90	5.28%
Other Employee Benefits	557,272.00	616,906.80	59,634.80	10.70%
	1,257,674.98	**1,349,507.81**	**91,832.83**	**7.30%**
Purchased Services				
Professional & Technical	148,168.00	285,433.42	137,265.42	92.64%
Property Services	374,574.05	940,133.68	565,559.63	150.99%
Other(Except Travel)	204,448.64	479,717.97	275,269.33	134.64%
Travel	11,864.17	11,434.06	-430.11	-3.63%
	739,054.86	**1,716,719.13**	**977,664.27**	**132.29%**
Supplies & Materials				
Supplies, General	150,406.82	139,687.81	-10,719.01	-7.13%
Energy	149,421.37	167,917.61	18,496.24	12.38%
Food & Milk	220,783.97	207,131.60	-13,652.37	-6.18%
Books	3,174.66	3,464.63	289.97	9.13%
Periodicals, Newspapers, Magazines	60.00	70.00	10.00	16.67%
State Adopted TextBooks	119,768.73	46,022.26	-73,746.47	-61.57%
Supplemental TextBooks	250.00	100.87	-149.13	-59.65%
Workbooks	321.87	0.00	-321.87	-100.00%
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	262,979.09	538,732.19	275,753.10	104.86%
Resale	141,181.08	119,986.27	-21,194.81	-15.01%
Student and Staff Expenditures	156,363.07	144,246.29	-12,116.78	-7.75%
	1,204,710.66	**1,367,359.53**	**162,648.87**	**13.50%**
Properties				
Land & Improvements	14,449.30	434.53	-14,014.77	-96.99%
Buildings	640,281.62	1,713,857.93	1,073,576.31	167.67%
Equipment	21,410.16	243,316.39	221,906.23	1,036.45%
Vehicles	22,330.00	0.00	-22,330.00	-100.00%
Depreciation	0.00	0.00	0.00	0.00 %
	698,471.08	**1,957,608.85**	**1,259,137.77**	**180.27%**
Other Objects				
Dues, Fees, & Judgments	133,596.78	113,222.32	-20,374.46	-15.25%
Interest	193,830.62	576,565.15	382,734.53	197.46%
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	649.00	0.00	-649.00	-100.00%
Revaluation Fees	19,539.99	17,766.23	-1,773.76	-9.08%
Student Aid/Scholarship Payments	0.00	2,000.00	2,000.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	900,000.00	1,020,000.00	120,000.00	13.33%
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	455.00	455.00	0.00 %
Petty Cash	800.00	800.00	0.00	0.00%
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	1,248,416.39	**1,730,808.70**	**482,392.31**	**38.64%**
	9,299,950.77	**12,498,233.37**	**3,198,282.60**	**34.39%**