Program 000, Non Categorical

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	51,169.96	61,699.20	10,529.24	20.58%
Non-Certified - Office Personnel	105,466.67	103,200.00	-2,266.67	-2.15%
Certified - General District Administration	102,026.38	105,587.75	3,561.37	3.49%
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	95,566.96	102,248.61	6,681.65	6.99%
Student Transportation	31,000.00	22,972.00	-8,028.00	-25.90%
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	385,229.97	**395,707.56**	**10,477.59**	**2.72%**
Employee Benefits				
State Retirement	53,756.04	54,535.55	779.51	1.45%
Social Security	5,336.04	5,397.31	61.27	1.15%
Other Employee Benefits	58,742.85	64,862.67	6,119.82	10.42%
	117,834.93	**124,795.53**	**6,960.60**	**5.91%**
Purchased Services				
Professional & Technical	40,611.43	50,267.09	9,655.66	23.78%
Property Services	211,612.10	502,403.08	290,790.98	137.42%
Other(Except Travel)	136,649.03	150,161.09	13,512.06	9.89%
Travel	15,017.04	11,348.59	-3,668.45	-24.43%
	403,889.60	**714,179.85**	**310,290.25**	**76.83%**
Supplies & Materials				
Supplies, General	57,693.80	47,493.22	-10,200.58	-17.68%
Energy	169,460.92	171,438.91	1,977.99	1.17%
Food & Milk	0.00	0.00	0.00	0.00 %
Books	1,718.97	1,488.72	-230.25	-13.39%
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	26,581.25	91,824.72	65,243.47	245.45%
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	2,376.00	605.00	-1,771.00	-74.54%
	257,830.94	**312,850.57**	**55,019.63**	**21.34%**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	105,605.77	874,093.01	768,487.24	727.69%
Equipment	0.00	9,900.00	9,900.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	105,605.77	**883,993.01**	**778,387.24**	**737.07%**
Other Objects				
Dues, Fees, & Judgments	13,736.41	25,919.96	12,183.55	88.70%
Interest	94,581.81	60,952.03	-33,629.78	-35.56%
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	2,196.00	2,279.00	83.00	3.78%
Revaluation Fees	20,805.43	14,763.18	-6,042.25	-29.04%
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	435,000.00	300,000.00	-135,000.00	-31.03%
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 %
	566,319.65	**403,914.17**	**-162,405.48**	**-28.68%**
	1,836,710.86	**2,835,440.69**	**998,729.83**	**54.38%**

Program 100 & 270's, Regular Programs

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	877,852.33	788,041.66	-89,810.67	-10.23%
Non-Certified - Instructional	51,874.82	44,237.56	-7,637.26	-14.72%
Other Certified - Student Support	0.00	0.00	0.00	0.00 %
Non-Certified - Office Personnel	12,857.00	13,000.00	143.00	1.11%
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	133,796.58	134,588.88	792.30	0.59%
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	3,250.00	3,250.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	1,076,380.73	**983,118.10**	**-93,262.63**	**-8.66%**
Employee Benefits				
State Retirement	103,604.94	89,504.81	-14,100.13	-13.61%
Social Security	14,261.61	13,106.46	-1,155.15	-8.10%
Other Employee Benefits	150,688.82	132,487.87	-18,200.95	-12.08%
	268,555.37	**235,099.14**	**-33,456.23**	**-12.46%**
Purchased Services				
Professional & Technical	2,400.00	0.00	-2,400.00	-100.00%
Property Services	18,919.08	18,304.55	-614.53	-3.25%
Other(Except Travel)	0.00	0.00	0.00	0.00 %
Travel	960.00	0.00	-960.00	-100.00%
	22,279.08	**18,304.55**	**-3,974.53**	**-17.84%**
Supplies & Materials				
Supplies, General	5,691.26	10,452.40	4,761.14	83.66%
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	1,055.65	3,034.65	1,979.00	187.47%
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	14,010.01	25,215.76	11,205.75	79.98%
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	26,499.46	10,956.76	-15,542.70	-58.65%
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	3,555.11	1,115.45	-2,439.66	-68.62%
	50,811.49	**50,775.02**	**-36.47**	**-0.07%**
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	13,978.64	7,103.50	-6,875.14	-49.18%
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 %
	13,978.64	**7,103.50**	**-6,875.14**	**-49.18%**
	1,432,005.31	**1,294,400.31**	**-137,605.00**	**-9.61%**

Oklahoma State Department of Education
2024 and 2025 -- OCAS -- Expenditure Comparison Report
Program 239 Special Education

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	61,281.42	63,170.32	1,888.90	3.08%
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 %
	61,281.42	**63,170.32**	**1,888.90**	**3.08%**
Employee Benefits				
State Retirement	5,742.27	5,921.67	179.40	3.12%
Social Security	799.48	825.20	25.72	3.22%
Other Employee Benefits	386.90	249.00	-137.90	-35.64%
	6,928.65	**6,995.87**	**67.22**	**0.97%**
Purchased Services				
Professional & Technical	0.00	250.00	250.00	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	420.81	420.81	0.00 %
	0.00	**670.81**	**670.81**	**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 %**
	68,210.07	**70,837.00**	**2,626.93**	**3.85%**

Program 251, Gifted Program

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 252, Advanced Placement

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 300 Vocational Education

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	55,882.80	56,604.80	722.00	1.29%
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 %
	55,882.80	**56,604.80**	**722.00**	**1.29%**
Employee Benefits				
State Retirement	5,308.92	5,377.45	68.53	1.29%
Social Security	763.11	778.64	15.53	2.04%
Other Employee Benefits	8,311.55	8,570.22	258.67	3.11%
	14,383.58	**14,726.31**	**342.73**	**2.38%**
Purchased Services				
Professional & Technical	0.00	0.00	0.00	0.00 %
Property Services	1,138.19	2,779.60	1,641.41	144.21%
Other(Except Travel)	0.00	0.00	0.00	0.00 %
Travel	2,150.50	107.00	-2,043.50	-95.02%
	3,288.69	**2,886.60**	**-402.09**	**-12.23%**
Supplies & Materials				
Supplies, General	404.97	80.14	-324.83	-80.21%
Energy	0.00	1,625.73	1,625.73	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 %
	404.97	**1,705.87**	**1,300.90**	**321.23%**
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	650.00	77.00	-573.00	-88.15%
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	30.00	0.00	-30.00	-100.00%
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 %
	680.00	**77.00**	**-603.00**	**-88.68%**
	74,640.04	**76,000.58**	**1,360.54**	**1.82%**

Program 400, Except 430, Special Needs

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	6,800.00	0.00	-6,800.00	-100.00%
Non-Certified - Instructional	61,493.77	56,918.56	-4,575.21	-7.44%
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 %
	68,293.77	**56,918.56**	**-11,375.21**	**-16.66%**
Employee Benefits				
State Retirement	7,047.54	4,249.23	-2,798.31	-39.71%
Social Security	930.73	772.16	-158.57	-17.04%
Other Employee Benefits	8,450.02	8,598.83	148.81	1.76%
	16,428.29	**13,620.22**	**-2,808.07**	**-17.09%**
Purchased Services				
Professional & Technical	5,292.00	5,292.00	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 %
	5,292.00	**5,292.00**	**0.00**	**0.00%**
Supplies & Materials				
Supplies, General	0.00	1,130.49	1,130.49	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	2,875.00	1,000.00	-1,875.00	-65.22%
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	0.00	0.00	0.00	0.00 %
	2,875.00	**2,130.49**	**-744.51**	**-25.90%**
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 %**
	92,889.06	**77,961.27**	**-14,927.79**	**-16.07%**

Program 430, Alternative Education

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	52,399.25	24,972.44	-27,426.81	-52.34%
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 %
	52,399.25	**24,972.44**	**-27,426.81**	**-52.34%**
Employee Benefits				
State Retirement	4,977.96	2,372.39	-2,605.57	-52.34%
Social Security	723.96	345.60	-378.36	-52.26%
Other Employee Benefits	330.82	98.44	-232.38	-70.24%
	6,032.74	**2,816.43**	**-3,216.31**	**-53.31%**
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 %**
	58,431.99	**27,788.87**	**-30,643.12**	**-52.44%**

Oklahoma State Department of Education
2024 and 2025 -- OCAS -- Expenditure Comparison Report
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	350.00	250.00	-100.00	-28.57%
Property Services	4,566.42	1,674.16	-2,892.26	-63.34%
Other(Except Travel)	17,714.34	28,341.85	10,627.51	59.99%
Travel	115.69	0.00	-115.69	-100.00%
	22,746.45	**30,266.01**	**7,519.56**	**33.06%**
Supplies & Materials				
Supplies, General	700.83	69.75	-631.08	-90.05%
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	176.26	176.26	0.00 %
State Adopted TextBooks	77.17	0.00	-77.17	-100.00%
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	35.14	0.00	-35.14	-100.00%
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	0.00	0.00	0.00	0.00 %
Resale	29,879.33	32,861.69	2,982.36	9.98%
Student and Staff Expenditures	44,988.22	51,460.87	6,472.65	14.39%
	75,680.69	**84,568.57**	**8,887.88**	**11.74%**
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	22,282.92	17,813.31	-4,469.61	-20.06%
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	15,936.43	17,262.00	1,325.57	8.32%
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	600.00	150.00	-450.00	-75.00%
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	3,035.00	57.70	-2,977.30	-98.10%
	41,854.35	**35,283.01**	**-6,571.34**	**-15.70%**
	140,281.49	**150,117.59**	**9,836.10**	**7.01%**

Program 800, Competitive Sports

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	15,351.00	14,577.20	-773.80	-5.04%
Property Services	165.00	4,230.00	4,065.00	2,463.64%
Other(Except Travel)	36,901.85	39,960.60	3,058.75	8.29%
Travel	0.00	0.00	0.00	0.00 %
	52,417.85	**58,767.80**	**6,349.95**	**12.11%**
Supplies & Materials				
Supplies, General	2,256.42	369.11	-1,887.31	-83.64%
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	103,938.38	78,958.27	-24,980.11	-24.03%
	106,194.80	**79,327.38**	**-26,867.42**	**-25.30%**
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	12,222.00	26,661.96	14,439.96	118.15%
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	875.00	875.00	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	2,200.00	2,900.00	700.00	31.82%
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 %
	14,422.00	**30,436.96**	**16,014.96**	**111.05%**
	173,034.65	**168,532.14**	**-4,502.51**	**-2.60%**

Total All Programs

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	1,054,215.80	932,789.22	-121,426.58	-11.52%
Non-Certified - Instructional	113,368.59	101,156.12	-12,212.47	-10.77%
Other Certified - Student Support	51,169.96	61,699.20	10,529.24	20.58%
Non-Certified - Office Personnel	118,323.67	116,200.00	-2,123.67	-1.79%
Certified - General District Administration	102,026.38	105,587.75	3,561.37	3.49%
Certified - School Administration	133,796.58	134,588.88	792.30	0.59%
Operation & Maintenance	95,566.96	102,248.61	6,681.65	6.99%
Student Transportation	31,000.00	26,222.00	-4,778.00	-15.41%
Non-Instructional Services	4,200.00	4,200.00	0.00	0.00%
Facilites	0.00	0.00	0.00	0.00 %
	1,703,667.94	**1,584,691.78**	**-118,976.16**	**-6.98%**
Employee Benefits				
State Retirement	180,836.67	162,360.10	-18,476.57	-10.22%
Social Security	22,873.12	21,283.88	-1,589.24	-6.95%
Other Employee Benefits	226,937.48	214,883.58	-12,053.90	-5.31%
	430,647.27	**398,527.56**	**-32,119.71**	**-7.46%**
Purchased Services				
Professional & Technical	64,004.43	70,636.29	6,631.86	10.36%
Property Services	245,180.49	531,518.64	286,338.15	116.79%
Other(Except Travel)	191,265.22	276,199.47	84,934.25	44.41%
Travel	18,243.23	11,876.40	-6,366.83	-34.90%
	518,693.37	**890,230.80**	**371,537.43**	**71.63%**
Supplies & Materials				
Supplies, General	68,338.50	65,736.58	-2,601.92	-3.81%
Energy	169,460.92	173,064.64	3,603.72	2.13%
Food & Milk	78,009.95	0.00	-78,009.95	-100.00%
Books	2,774.62	4,523.37	1,748.75	63.03%
Periodicals, Newspapers, Magazines	0.00	176.26	176.26	0.00 %
State Adopted TextBooks	14,087.18	25,215.76	11,128.58	79.00%
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	35.14	0.00	-35.14	-100.00%
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	55,955.71	103,781.48	47,825.77	85.47%
Resale	29,879.33	32,861.69	2,982.36	9.98%
Student and Staff Expenditures	154,857.71	132,139.59	-22,718.12	-14.67%
	573,399.06	**537,499.37**	**-35,899.69**	**-6.26%**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	105,605.77	874,093.01	768,487.24	727.69%
Equipment	0.00	15,831.00	15,831.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	105,605.77	**889,924.01**	**784,318.24**	**742.69%**
Other Objects				
Dues, Fees, & Judgments	63,116.62	77,771.38	14,654.76	23.22%
Interest	94,581.81	60,952.03	-33,629.78	-35.56%
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	2,226.00	2,279.00	53.00	2.38%
Revaluation Fees	20,805.43	14,763.18	-6,042.25	-29.04%
Student Aid/Scholarship Payments	15,936.43	18,137.00	2,200.57	13.81%
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	435,000.00	300,000.00	-135,000.00	-31.03%
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	2,800.00	3,050.00	250.00	8.93%
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	3,035.00	57.70	-2,977.30	-98.10%
	637,501.29	**477,010.29**	**-160,491.00**	**-25.18%**
	3,969,514.70	**4,777,883.81**	**808,369.11**	**20.36%**