

**OKLAHOMA STATE DEPARTMENT OF EDUCATION
FINANCIAL ACCOUNTING - OCAS EXPENDITURE REPORT
MAINTENANCE OF EFFORT FOR SPECIAL EDUCATION**

COUNTY		DISTRICT					2022-2023 OCT 1, 2022		PER CAP		2023-2024 OCT 1, 2023		PER CAP		% CHG IN EXPEND	% CHG IN PER CAP
01 ADAIR		I011 WESTVILLE					EXPENDITURE	CHILD CT	6,039	EXPENDITURES	CHILD CT	6,260	2.21	3.67		
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
Total for 2023:							1,286,209.92	Total for 2024:							1,314,633.01	
11	000	1000	110	239	1050	210	203,662.82	11	000	1000	110	239	1050	210	383,853.65	
11	000	1000	110	239	1060	210	55,722.45	11	000	1000	110	239	1110	210	50,774.00	
11	000	1000	110	239	1060	210	40,079.00	11	000	1000	110	239	3300	210	20,492.98	
11	000	1000	110	239	1110	210	45,281.00	11	000	1000	110	239	4000	210	27,922.50	
11	000	1000	110	239	2300	210	23,679.52	11	000	1000	110	239	5000	210	63,242.02	
11	000	1000	110	239	4400	210	37,048.93	11	000	1000	110	239	5400	210	19,756.32	
11	000	1000	110	239	5000	210	30,832.50	11	331	1000	115	239	3300	210	278.84	
11	331	1000	115	239	1060	210	836.52	11	000	1000	120	239	0000	414	14,645.25	
11	000	1000	120	239	0000	414	14,515.30	11	000	1000	120	239	1050	414	118,774.58	
11	000	1000	120	239	1050	413	1,400.22	11	000	1000	120	239	1050	414	15,457.15	
11	000	1000	120	239	1050	414	119,014.17	11	332	1000	125	239	1050	414	14,226.75	
11	000	1000	120	239	1050	414	15,319.15	11	332	1000	125	239	1050	415	2,276.28	
11	332	1000	125	239	1050	414	7,587.60	11	000	1000	213	239	1110	207	640.28	
11	332	1000	125	239	1050	414	758.76	11	334	1000	213	239	1050	210	31,992.32	
11	332	1000	125	239	1050	415	2,276.28	11	334	1000	213	239	1110	207	1,280.56	
11	000	1000	141	239	1060	214	450.00	11	334	1000	213	239	1110	210	7,998.08	
11	000	1000	141	239	1060	214	225.00	11	335	1000	223	239	1050	414	35,834.00	
11	000	1000	141	239	1060	214	28.56	11	335	1000	223	239	1050	414	7,998.08	
11	000	1000	142	239	1050	414	300.00	11	335	1000	223	239	1050	415	7,998.08	
11	000	1000	142	239	1060	214	14.28	11	000	1000	231	239	1050	210	17,573.82	
11	000	1000	170	239	1050	210	100.00	11	000	1000	231	239	1110	210	3,139.17	
11	000	1000	180	239	0000	414	25.00	11	000	1000	231	239	3300	210	15.80	
11	000	1000	192	239	1050	415	2,400.00	11	000	1000	232	239	1050	210	4,109.96	
11	000	1000	192	239	1060	214	57.12	11	000	1000	232	239	1110	210	734.22	
11	334	1000	213	239	1050	210	45,490.66	11	000	1000	232	239	3300	210	3.72	
11	334	1000	213	239	1110	210	7,585.84	11	000	1000	241	239	0000	414	769.68	
11	334	1000	213	239	2300	210	3,792.92	11	000	1000	241	239	1050	414	7,861.90	
11	334	1000	213	239	4400	210	5,665.00	11	000	1000	241	239	1050	414	902.73	
11	334	1000	213	239	5000	210	6,329.66	11	000	1000	242	239	0000	414	180.00	
11	335	1000	223	239	1050	414	42,240.50	11	000	1000	242	239	1050	414	1,838.62	
11	335	1000	223	239	1050	414	5,122.24	11	000	1000	242	239	1050	414	211.12	
11	335	1000	223	239	1050	415	7,585.84	11	000	1000	252	239	1013	415	47.38	
11	335	1000	223	239	1060	414	7,585.84	11	000	1000	253	239	1013	415	66.51	
11	000	1000	231	239	1050	210	12,475.53	11	000	1000	253	239	1050	210	31,289.51	
11	000	1000	231	239	1050	415	148.80	11	000	1000	253	239	1110	210	4,823.51	

**OKLAHOMA STATE DEPARTMENT OF EDUCATION
FINANCIAL ACCOUNTING - OCAS EXPENDITURE REPORT
MAINTENANCE OF EFFORT FOR SPECIAL EDUCATION**

Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp
Total for 2023:							1,286,209.92	Total for 2024:							1,314,633.01
11	000	1000	231	239	1060	210	3,359.76	11	000	1000	253	239	3300	210	24.95
11	000	1000	231	239	1060	210	2,490.96	11	000	1000	263	239	0000	414	1,391.28
11	000	1000	231	239	1060	214	3.55	11	000	1000	263	239	1050	414	9,568.20
11	000	1000	231	239	1110	210	2,793.56	11	000	1000	263	239	1050	414	1,468.43
11	000	1000	231	239	2300	210	1,480.52	11	000	1000	444	239	1050	000	8,434.59
11	000	1000	231	239	4400	210	2,268.45	11	000	1000	444	239	1050	000	3,250.00
11	000	1000	231	239	5000	210	1,555.32	11	000	1000	444	239	1050	000	3,250.00
11	000	1000	232	239	1050	210	2,917.65	11	000	1000	619	239	1050	000	600.00
11	000	1000	232	239	1050	415	34.80	11	000	1000	643	239	1050	000	7,685.36
11	000	1000	232	239	1060	210	785.76	11	333	1000	643	239	1050	000	2,314.64
11	000	1000	232	239	1060	210	582.60	11	000	1000	653	239	1050	000	4,172.80
11	000	1000	232	239	1060	214	0.83	11	000	1000	653	239	1050	000	1,122.60
11	000	1000	232	239	1110	210	653.32	11	000	1000	810	239	0000	000	3,333.34
11	000	1000	232	239	2300	210	346.24	11	000	1000	810	239	0000	000	2,064.86
11	000	1000	232	239	4400	210	530.49	11	000	2140	110	239	0000	343	15,000.00
11	000	1000	232	239	5000	210	363.76	11	000	2140	231	239	0000	343	914.22
11	000	1000	241	239	0000	414	1.55	11	000	2140	232	239	0000	343	213.84
11	000	1000	241	239	0000	414	771.44	11	000	2140	810	239	0000	000	1,500.00
11	000	1000	241	239	1050	413	110.33	11	000	2152	110	239	0000	215	48,884.24
11	000	1000	241	239	1050	414	8,116.03	11	000	2152	110	239	0000	353	50,343.74
11	000	1000	241	239	1050	414	941.15	11	312	2152	171	239	0000	353	5,000.00
11	000	1000	241	239	1060	214	27.90	11	000	2152	192	239	1013	351	450.00
11	000	1000	241	239	1060	214	13.95	11	334	2152	213	239	0000	216	7,998.08
11	000	1000	241	239	1060	214	2.67	11	334	2152	213	239	0000	353	7,998.08
11	000	1000	242	239	0000	414	0.36	11	000	2152	231	239	0000	215	3,126.52
11	000	1000	242	239	0000	414	180.44	11	000	2152	231	239	0000	353	3,478.65
11	000	1000	242	239	1050	413	25.81	11	000	2152	231	239	1013	351	74.40
11	000	1000	242	239	1050	414	1,898.05	11	000	2152	232	239	0000	215	731.18
11	000	1000	242	239	1050	414	220.11	11	000	2152	232	239	0000	353	813.52
11	000	1000	242	239	1060	214	6.53	11	000	2152	232	239	1013	351	17.40
11	000	1000	242	239	1060	214	3.26	11	000	2152	252	239	1013	351	100.80
11	000	1000	242	239	1060	214	0.63	11	000	2152	253	239	0000	215	4,644.03
11	000	1000	252	239	1050	415	32.00	11	000	2152	253	239	0000	353	4,782.64
11	000	1000	253	239	1050	210	19,357.53	11	000	2152	253	239	1013	351	114.00
11	000	1000	253	239	1050	415	251.21	11	591	2152	336	239	0000	000	40,496.41
11	000	1000	253	239	1060	210	5,293.67	11	591	2152	336	239	0000	000	27,666.67
11	000	1000	253	239	1060	210	3,807.48	11	591	2152	336	239	0000	000	27,666.66
11	000	1000	253	239	1060	214	5.43	11	000	2152	810	239	0000	000	1,173.74
11	000	1000	253	239	1110	210	4,301.76	11	000	2199	193	239	0000	208	700.00

**OKLAHOMA STATE DEPARTMENT OF EDUCATION
FINANCIAL ACCOUNTING - OCAS EXPENDITURE REPORT
MAINTENANCE OF EFFORT FOR SPECIAL EDUCATION**

Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp
Total for 2023:							1,286,209.92	Total for 2024:							1,314,633.01
11	000	1000	253	239	2300	210	2,249.58	11	000	2199	241	239	0000	208	45.65
11	000	1000	253	239	4400	210	3,519.63	11	000	2199	242	239	0000	208	10.70
11	000	1000	253	239	5000	210	2,929.08	11	000	2199	263	239	0000	208	66.50
11	000	1000	262	239	1050	414	921.14	11	000	2199	611	239	0000	000	282.76
11	000	1000	263	239	0000	414	2.38	11	000	2199	619	239	0000	000	175.99
11	000	1000	263	239	0000	414	1,378.92	11	000	2199	653	239	0000	000	428.21
11	000	1000	263	239	1050	413	133.02	11	000	2199	653	239	0000	000	99.99
11	000	1000	263	239	1050	414	8,069.72	11	000	2199	810	239	0000	000	1,211.25
11	000	1000	263	239	1050	414	1,455.35	11	000	2213	580	239	0000	000	100.00
11	000	1000	263	239	1060	214	7.13	11	000	2213	810	239	0000	000	165.00
11	000	1000	263	239	1060	214	4.08	11	000	2220	653	239	0000	000	1,302.00
11	000	1000	444	239	1050	000	13,823.70	11	000	2330	197	239	0000	108	323.50
11	000	1000	611	239	1024	000	249.26	11	334	2330	213	239	0000	108	7,958.74
11	000	1000	611	239	1050	000	1,125.22	11	000	2410	120	239	0000	615	14,452.10
11	000	1000	619	239	1050	000	1,975.87	11	000	2410	223	239	0000	615	1,098.51
11	000	1000	653	239	1050	000	314.44	11	000	2410	241	239	0000	615	974.88
11	000	1000	653	239	1050	000	3,386.06	11	000	2410	242	239	0000	615	227.99
11	000	1000	681	239	1050	000	1,131.91	11	000	2410	263	239	0000	615	1,477.29
11	000	1000	681	239	2800	000	100.00	11	000	2410	550	239	0000	000	1,017.50
11	000	1000	810	239	1050	000	6,100.00	11	000	2410	550	239	0000	000	1,017.50
11	000	1000	810	239	1050	000	3,625.54	11	000	2410	611	239	0000	000	58.99
11	000	2120	653	239	0000	000	543.86	11	000	2410	619	239	0000	000	158.32
11	000	2132	616	239	0000	000	245.94	11	000	2410	651	239	0000	000	138.88
11	000	2132	616	239	0000	000	244.30	11	000	2620	124	239	0000	954	450.00
11	000	2132	619	239	0000	000	74.40	11	000	2620	241	239	0000	954	27.90
11	000	2140	110	239	0000	343	30,000.00	11	000	2620	242	239	0000	954	6.53
11	000	2140	231	239	0000	343	1,828.44	11	000	2620	420	239	0000	000	890.00
11	000	2140	232	239	0000	343	427.68	11	000	2620	444	239	0000	000	199.98
11	000	2140	320	239	0000	000	6,500.00	11	000	2620	444	239	0000	000	99.99
11	000	2140	320	239	0000	000	2,000.00	11	000	2620	444	239	0000	000	99.99
11	000	2152	110	239	0000	215	42,031.50	11	000	2620	530	239	0000	000	1,482.50
11	000	2152	110	239	0000	353	43,491.00	11	000	2620	530	239	0000	000	587.50
11	312	2152	171	239	0000	353	5,000.00	11	000	2620	618	239	0000	000	534.26
11	000	2152	192	239	1050	353	960.00	11	000	2620	627	239	0000	000	8,098.99
11	334	2152	213	239	0000	216	7,585.84	11	000	2650	612	239	0000	000	10,756.05
11	334	2152	213	239	0000	353	7,585.84	11	000	2650	612	239	0000	000	3,095.35
11	000	2152	231	239	0000	215	2,699.89	11	000	2650	623	239	0000	000	2,054.85
11	000	2152	231	239	0000	353	2,759.77	11	000	2650	623	239	0000	000	2,539.61
11	000	2152	231	239	1050	353	59.52	11	000	2650	625	239	0000	000	2,176.20

**OKLAHOMA STATE DEPARTMENT OF EDUCATION
FINANCIAL ACCOUNTING - OCAS EXPENDITURE REPORT
MAINTENANCE OF EFFORT FOR SPECIAL EDUCATION**

Fund	Project	Function	Object	Program	Subject	Job	Total Exp
Total for 2023:							1,286,209.92
11	000	2410	530	239	0000	000	1,953.11
11	000	2410	530	239	0000	000	1,866.07
11	000	2410	611	239	0000	000	138.00
11	000	2410	619	239	0000	000	2,021.97
11	000	2410	651	239	0000	000	468.66
11	000	2410	651	239	0000	000	468.66
11	000	2410	651	239	0000	000	468.67
11	000	2574	336	239	0000	000	225.00
11	000	2620	410	239	0000	000	4,839.58
11	000	2620	410	239	0000	000	3,345.42
11	000	2620	420	239	0000	000	1,310.50
11	000	2620	530	239	0000	000	1,035.00
11	000	2620	624	239	0000	000	21,966.18
11	000	2620	624	239	0000	000	8,486.92
11	000	2620	627	239	0000	000	10,898.40
11	000	2620	653	239	0000	000	18,666.67
11	000	2650	612	239	0000	000	342.24
11	000	2650	612	239	0000	000	1,838.13
11	000	2650	623	239	0000	000	5,960.83
11	000	2650	623	239	0000	000	3,794.00
11	000	2720	141	239	0000	801	45.00
11	000	2720	193	239	0000	801	8,217.00
11	000	2720	193	239	0000	801	70.00
11	000	2720	241	239	0000	801	509.45
11	000	2720	241	239	0000	801	7.13
11	000	2720	242	239	0000	801	119.14
11	000	2720	242	239	0000	801	1.67
11	000	2720	263	239	0000	801	780.62
11	000	2720	263	239	0000	801	10.93
11	000	2720	513	239	0000	000	5,726.00
11	000	2720	760	239	0000	000	16,088.33
11	000	2720	760	239	0000	000	5,500.00
11	000	2730	193	239	0000	951	3,650.00
11	000	2730	193	239	0000	951	90.00
11	000	2730	241	239	0000	951	226.30
11	000	2730	241	239	0000	951	5.58
11	000	2730	242	239	0000	951	52.95
11	000	2730	242	239	0000	951	1.31
11	000	2730	262	239	0000	951	50.40

OKLAHOMA STATE DEPARTMENT OF EDUCATION
FINANCIAL ACCOUNTING - OCAS EXPENDITURE REPORT
MAINTENANCE OF EFFORT FOR SPECIAL EDUCATION

Fund	Project	Function	Object	Program	Subject	Job	Total Exp
Total for 2023:							1,286,209.92
11	000	2730	263	239	0000	951	346.75
11	000	2730	263	239	0000	951	7.60
11	000	2740	810	239	0000	000	392.22

The calculation of the Maintenance of Effort for Special Education does not include Federal Funds. This calculation is based on State and Local expenditures.