

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

COUNTY		DISTRICT					2022-2023 OCT 1, 2022			2023-2024 OCT 1, 2023			% CHG IN EXPEND	% CHG IN PER CAP		
07 BRYAN		I004 COLBERT					EXPENDITURE	CHILD CT	PER CAP	EXPENDITURES	CHILD CT	PER CAP	31.14	25.34		
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
Total for 2023:							656,862.48		Total for 2024:							861,406.75
11	000	1000	110	239	1013	210	7,800.20	11	000	1000	110	239	1050	210	60,563.19	
11	000	1000	110	239	1050	210	7,541.50	11	000	1000	110	239	1050	210	51,026.85	
11	000	1000	110	239	1050	210	7,543.34	11	000	1000	110	239	2755	210	624.85	
11	000	1000	110	239	1110	210	6,056.05	11	000	1000	110	239	2780	210	3,749.10	
11	000	1000	110	239	2755	210	2,422.44	11	331	1000	115	239	2200	210	763.42	
11	000	1000	110	239	2755	210	19,564.41	11	000	1000	120	239	1050	418	48,079.96	
11	000	1000	110	239	2780	210	26,078.04	11	000	1000	120	239	1050	418	106,631.83	
11	000	1000	120	239	1050	418	42,630.03	11	000	1000	120	239	1050	418	44,700.00	
11	000	1000	120	239	1050	418	68,020.00	11	000	1000	120	239	1050	418	48,499.96	
11	000	1000	120	239	1050	418	60,350.96	11	000	1000	120	239	2755	418	15,200.04	
11	000	1000	120	239	1050	418	14,500.00	11	332	1000	125	239	1050	418	4,552.56	
11	000	1000	120	239	2755	418	10,787.49	11	332	1000	125	239	1050	418	4,191.34	
11	332	1000	125	239	1050	418	3,094.76	11	332	1000	125	239	2755	418	2,276.28	
11	332	1000	125	239	1050	418	4,552.56	11	000	1000	171	239	2780	210	300.00	
11	332	1000	125	239	1050	418	2,234.33	11	000	1000	181	239	1050	418	1,100.00	
11	332	1000	125	239	2755	418	1,707.21	11	000	1000	181	239	1050	418	800.00	
11	000	1000	170	239	1050	210	150.00	11	000	1000	181	239	1050	418	1,900.00	
11	000	1000	171	239	2780	210	150.00	11	000	1000	181	239	1050	418	400.00	
11	000	1000	181	239	1050	414	300.00	11	000	1000	181	239	2755	418	400.00	
11	000	1000	181	239	1050	418	150.00	11	000	1000	192	239	1013	210	375.03	
11	000	1000	192	239	1050	108	2,460.00	11	000	1000	192	239	1050	210	5,831.57	
11	000	1000	192	239	4000	210	1,211.17	11	000	1000	192	239	1050	210	9,414.56	
11	334	1000	213	239	1013	210	7,561.46	11	000	1000	192	239	2200	210	8,542.65	
11	334	1000	213	239	1050	210	7,561.46	11	000	1000	192	239	4000	210	2,460.00	
11	334	1000	213	239	1050	210	7,561.46	11	334	1000	213	239	1013	210	7,958.74	
11	334	1000	213	239	2200	210	7,561.46	11	334	1000	213	239	1050	210	16,557.76	
11	334	1000	213	239	2780	210	7,561.46	11	334	1000	213	239	1050	210	7,958.74	
11	000	1000	223	239	1050	418	976.30	11	334	1000	213	239	2200	210	7,195.32	
11	335	1000	223	239	1050	418	23,630.79	11	334	1000	213	239	2780	210	7,958.74	
11	335	1000	223	239	1050	418	22,684.38	11	000	1000	223	239	1050	418	123.26	
11	335	1000	223	239	1050	418	20,647.84	11	335	1000	223	239	1050	418	23,876.22	
11	335	1000	223	239	1050	418	6,945.56	11	335	1000	223	239	1050	418	31,834.96	
11	000	1000	232	239	1013	210	109.06	11	335	1000	223	239	1050	418	13,101.24	
11	000	1000	232	239	1050	108	35.64	11	335	1000	223	239	1050	418	23,876.22	
11	000	1000	232	239	1050	210	97.73	11	000	1000	231	239	1013	210	22.26	

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Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp
Total for 2023:							656,862.48	Total for 2024:							861,406.75
11	000	1000	232	239	1050	210	106.42	11	000	1000	231	239	1050	210	2,448.53
11	000	1000	232	239	1110	210	87.80	11	000	1000	231	239	1050	210	2,629.20
11	000	1000	232	239	2755	210	32.70	11	000	1000	231	239	2200	210	390.77
11	000	1000	232	239	2755	210	283.68	11	000	1000	231	239	2780	210	22.96
11	000	1000	232	239	2780	210	349.62	11	000	1000	231	239	4000	210	109.76
11	000	1000	232	239	4000	210	17.56	11	000	1000	232	239	1013	210	1.20
11	000	1000	241	239	1050	418	747.32	11	000	1000	232	239	1050	210	485.59
11	000	1000	241	239	1050	418	5,084.50	11	000	1000	232	239	1050	210	357.95
11	000	1000	241	239	1050	418	3,541.76	11	000	1000	232	239	2200	210	49.80
11	000	1000	241	239	1050	418	1,066.99	11	000	1000	232	239	2755	210	9.06
11	000	1000	241	239	2755	418	955.84	11	000	1000	232	239	2780	210	51.75
11	000	1000	242	239	1050	414	4.36	11	000	1000	232	239	4000	210	14.85
11	000	1000	242	239	1050	418	443.66	11	000	1000	241	239	1050	418	2,944.29
11	000	1000	242	239	1050	418	212.59	11	000	1000	241	239	1050	418	7,089.82
11	000	1000	253	239	1013	210	741.02	11	000	1000	241	239	1050	418	3,289.08
11	000	1000	253	239	1050	108	233.75	11	000	1000	241	239	1050	418	3,451.58
11	000	1000	253	239	1050	210	730.69	11	000	1000	241	239	2755	418	1,367.52
11	000	1000	253	239	1050	210	716.62	11	000	1000	242	239	1050	418	98.70
11	000	1000	253	239	1110	210	575.33	11	000	1000	242	239	1050	418	160.84
11	000	1000	253	239	2755	210	230.13	11	000	1000	242	239	1050	418	102.35
11	000	1000	253	239	2755	210	1,858.67	11	000	1000	253	239	1013	210	35.64
11	000	1000	253	239	2780	210	2,491.65	11	000	1000	253	239	1050	210	6,307.55
11	000	1000	253	239	4000	210	115.06	11	000	1000	253	239	1050	210	5,741.88
11	000	1000	263	239	1050	414	28.50	11	000	1000	253	239	2200	210	811.50
11	000	1000	263	239	1050	418	3,078.00	11	000	1000	253	239	2755	210	59.36
11	000	1000	263	239	1050	418	1,414.28	11	000	1000	253	239	2780	210	384.66
11	000	1000	273	239	1013	210	533.50	11	000	1000	253	239	4000	210	233.75
11	000	1000	273	239	1050	108	28.28	11	000	1000	263	239	1050	418	1,708.08
11	000	1000	273	239	1050	210	552.76	11	000	1000	263	239	1050	418	1,779.48
11	000	1000	273	239	1050	210	300.54	11	000	1000	263	239	1050	418	1,389.20
11	000	1000	273	239	1110	210	434.50	11	000	1000	320	239	1050	000	17,282.50
11	000	1000	273	239	1384	210	86.42	11	000	1000	614	239	1050	000	147.00
11	000	1000	273	239	2755	210	86.42	11	000	1000	616	239	1050	000	951.62
11	000	1000	273	239	2755	210	223.14	11	000	1000	619	239	1013	000	333.59
11	000	1000	273	239	2780	210	299.36	11	000	1000	619	239	1050	000	407.95
11	000	1000	273	239	4000	210	50.68	11	000	1000	619	239	1050	000	854.02
11	000	1000	283	239	1050	414	1.57	11	000	1000	619	239	1050	000	46.67
11	000	1000	283	239	1050	418	243.18	11	000	1000	619	239	2755	000	415.95
11	000	1000	283	239	1050	418	387.76	11	000	1000	619	239	4400	000	164.29

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Total for 2023:							656,862.48	Total for 2024:							861,406.75
11	000	1000	283	239	1050	418	344.93	11	000	1000	644	239	5400	000	88.21
11	000	1000	283	239	1050	418	82.50	11	000	1000	653	239	1050	000	287.50
11	000	1000	283	239	2755	418	61.68	11	000	1000	810	239	3000	000	114.00
11	000	1000	320	239	1050	000	16,725.00	11	000	2135	336	239	0000	000	12,225.12
11	000	1000	614	239	1050	000	1,030.00	11	000	2135	336	239	0000	000	30,952.20
11	000	1000	614	239	1050	000	460.00	11	000	2135	336	239	0000	000	9,508.41
11	000	1000	615	239	1050	000	119.91	11	000	2135	336	239	0000	000	16,300.15
11	000	1000	616	239	1050	000	413.75	11	000	2140	110	239	0000	343	16,350.01
11	000	1000	619	239	1050	000	834.58	11	000	2140	110	239	0000	343	16,350.01
11	000	1000	619	239	1050	000	386.53	11	000	2140	110	239	0000	343	16,350.01
11	000	1000	619	239	1050	000	447.94	11	000	2140	110	239	0000	343	16,350.01
11	000	1000	619	239	4100	000	447.94	11	331	2140	115	239	0000	343	836.52
11	000	1000	645	239	1050	000	697.40	11	000	2140	171	239	0000	343	400.00
11	000	1000	653	239	2780	000	155.78	11	000	2140	231	239	0000	343	649.68
11	333	1000	653	239	1050	000	256.25	11	000	2140	231	239	0000	343	625.44
11	000	1000	657	239	1050	000	100.00	11	000	2140	231	239	0000	343	625.44
11	000	1000	681	239	1050	000	239.80	11	000	2140	231	239	0000	343	625.44
11	000	1000	681	239	1050	000	292.93	11	000	2140	232	239	0000	343	123.13
11	000	1000	682	239	1013	000	129.96	11	000	2140	232	239	0000	343	124.35
11	000	1000	810	239	3000	000	69.00	11	000	2140	232	239	0000	343	118.55
11	000	2135	336	239	0000	000	11,553.77	11	000	2140	232	239	0000	343	118.55
11	000	2135	336	239	0000	000	26,968.06	11	000	2140	253	239	0000	343	1,553.28
11	000	2135	336	239	0000	000	19,055.23	11	000	2140	253	239	0000	343	1,553.28
11	000	2135	336	239	0000	000	4,253.37	11	000	2140	253	239	0000	343	1,553.28
11	000	2140	110	239	0000	343	12,406.25	11	000	2140	253	239	0000	343	1,553.28
11	000	2140	110	239	0000	343	12,406.25	11	000	2152	110	239	0000	353	18,825.00
11	000	2140	110	239	0000	343	12,406.25	11	000	2152	110	239	0000	353	8,825.00
11	000	2140	110	239	0000	343	12,406.25	11	000	2152	110	239	0000	353	18,825.00
11	331	2140	115	239	0000	343	836.52	11	000	2152	110	239	0000	353	18,825.00
11	334	2140	213	239	0000	343	1,231.80	11	000	2152	171	239	1050	353	550.00
11	000	2140	232	239	0000	343	188.88	11	312	2152	171	239	0000	353	5,000.00
11	000	2140	232	239	0000	343	179.88	11	334	2152	213	239	0000	353	7,958.74
11	000	2140	232	239	0000	343	179.88	11	000	2152	231	239	0000	353	840.07
11	000	2140	232	239	0000	343	179.88	11	000	2152	231	239	0000	353	384.00
11	000	2140	253	239	0000	343	1,178.64	11	000	2152	231	239	0000	353	840.07
11	000	2140	253	239	0000	343	1,178.64	11	000	2152	231	239	0000	353	840.07
11	000	2140	253	239	0000	343	1,178.64	11	000	2152	231	239	1050	353	11.48
11	000	2140	253	239	0000	343	1,178.64	11	000	2152	231	239	0000	353	382.50
11	000	2152	110	239	0000	353	17,575.00	11	000	2152	232	239	0000	353	113.75

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Total for 2023:							656,862.48	Total for 2024:							861,406.75
11	000	2152	110	239	0000	353	8,517.00	11	000	2152	232	239	0000	353	52.00
11	000	2152	110	239	0000	353	17,574.96	11	000	2152	232	239	0000	353	113.75
11	000	2152	110	239	0000	353	17,575.00	11	000	2152	232	239	0000	353	113.75
11	312	2152	171	239	0000	353	2,500.00	11	000	2152	232	239	1050	353	5.80
11	312	2152	171	239	0000	353	2,500.00	11	000	2152	253	239	0000	353	1,788.36
11	334	2152	213	239	0000	353	7,561.46	11	000	2152	253	239	0000	353	838.32
11	000	2152	232	239	0000	353	254.88	11	000	2152	253	239	0000	353	1,788.36
11	000	2152	232	239	0000	353	120.46	11	000	2152	253	239	0000	353	1,788.36
11	000	2152	232	239	0000	353	254.88	11	000	2152	253	239	1050	353	14.25
11	000	2152	232	239	0000	353	254.88	11	000	2230	653	239	1050	000	200.00
11	312	2152	232	239	0000	353	36.25	11	000	2620	619	239	0000	000	170.33
11	312	2152	232	239	0000	353	36.25								
11	000	2152	253	239	0000	353	1,669.68								
11	000	2152	253	239	0000	353	809.08								
11	000	2152	253	239	0000	353	1,669.68								
11	000	2152	253	239	0000	353	1,669.68								
11	000	2152	273	239	0000	353	228.64								
11	000	2152	273	239	0000	353	212.14								
11	000	2152	273	239	0000	353	200.36								
11	000	2152	273	239	0000	353	200.36								
11	000	2213	580	239	0000	000	345.53								
11	000	2213	580	239	1050	000	37.50								
11	000	2213	580	239	1050	000	37.50								
11	000	2213	614	239	0000	000	22.50								
11	000	2213	614	239	0000	000	55.00								
11	000	2213	614	239	0000	000	30.00								
11	000	2213	614	239	0000	000	17.50								
11	000	2213	860	239	0000	000	187.50								
11	000	2220	641	239	0000	000	747.84								
11	000	2230	653	239	1050	000	160.00								
11	000	2230	653	239	1050	000	80.00								
11	000	2240	653	239	0000	000	148.50								
11	000	2319	810	239	0000	000	500.00								
11	000	2573	580	239	0000	000	194.06								

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