

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

| COUNTY | | DISTRICT | | 2022-2023 | | | 2023-2024 | | | % CHG IN | | | | | |
|------------------------|---------|-----------|--------|--------------|----------|---------|---------------------|------------------------|---------|----------|---------|---------|---------|-----|---------------------|
| | | | | EXPENDITURE | CHILD CT | PER CAP | EXPENDITURES | CHILD CT | PER CAP | EXPEND | PER CAP | | | | |
| 12 CHOCTAW | | I039 HUGO | | 1,277,883.75 | 301 | 4,245 | 1,271,290.24 | 287 | 4,430 | (0.52) | 4.34 | | | | |
| Fund | Project | Function | Object | Program | Subject | Job | Total Exp | Fund | Project | Function | Object | Program | Subject | Job | Total Exp |
| Total for 2023: | | | | | | | 1,277,883.75 | Total for 2024: | | | | | | | 1,271,290.24 |
| 11 | 000 | 1000 | 110 | 239 | 1050 | 210 | 144,710.50 | 11 | 000 | 1000 | 110 | 239 | 1050 | 210 | 164,550.78 |
| 11 | 000 | 1000 | 110 | 239 | 1050 | 210 | 49,964.00 | 11 | 000 | 1000 | 110 | 239 | 1050 | 210 | 30,198.18 |
| 11 | 000 | 1000 | 110 | 239 | 1050 | 210 | 154,861.46 | 11 | 000 | 1000 | 110 | 239 | 1050 | 210 | 128,231.48 |
| 11 | 000 | 1000 | 110 | 239 | 1060 | 210 | 149,716.44 | 11 | 000 | 1000 | 110 | 239 | 2780 | 210 | 167,520.12 |
| 11 | 000 | 1000 | 115 | 239 | 1050 | 210 | 1,932.04 | 11 | 000 | 1000 | 115 | 239 | 1050 | 210 | 2,107.68 |
| 11 | 000 | 1000 | 115 | 239 | 1050 | 210 | 2,107.68 | 11 | 000 | 1000 | 115 | 239 | 1050 | 210 | 439.10 |
| 11 | 000 | 1000 | 115 | 239 | 1050 | 210 | 2,283.32 | 11 | 000 | 1000 | 115 | 239 | 1050 | 210 | 2,985.88 |
| 11 | 000 | 1000 | 115 | 239 | 1060 | 210 | 2,107.68 | 11 | 000 | 1000 | 115 | 239 | 2780 | 210 | 3,161.52 |
| 11 | 331 | 1000 | 115 | 239 | 1050 | 210 | 836.52 | 11 | 331 | 1000 | 115 | 239 | 1050 | 210 | 836.52 |
| 11 | 331 | 1000 | 115 | 239 | 1050 | 210 | 836.52 | 11 | 331 | 1000 | 115 | 239 | 1050 | 210 | 836.52 |
| 11 | 331 | 1000 | 115 | 239 | 1060 | 210 | 836.52 | 11 | 331 | 1000 | 115 | 239 | 1050 | 210 | 1,357.32 |
| 11 | 000 | 1000 | 120 | 239 | 0000 | 414 | 39,019.96 | 11 | 000 | 1000 | 120 | 239 | 0000 | 414 | 19,920.00 |
| 11 | 000 | 1000 | 120 | 239 | 0000 | 414 | 25,119.92 | 11 | 000 | 1000 | 120 | 239 | 0000 | 418 | 26,462.25 |
| 11 | 000 | 1000 | 120 | 239 | 0000 | 414 | 9,534.14 | 11 | 000 | 1000 | 120 | 239 | 0000 | 418 | 23,256.00 |
| 11 | 000 | 1000 | 120 | 239 | 0000 | 414 | 21,343.69 | 11 | 000 | 1000 | 120 | 239 | 1050 | 414 | 10,128.72 |
| 11 | 000 | 1000 | 120 | 239 | 0000 | 418 | 10,090.96 | 11 | 000 | 1000 | 120 | 239 | 1050 | 418 | 37,904.08 |
| 11 | 000 | 1000 | 120 | 239 | 0000 | 418 | 8,104.36 | 11 | 000 | 1000 | 120 | 239 | 1050 | 418 | 35,554.25 |
| 11 | 000 | 1000 | 120 | 239 | 0000 | 418 | 4,723.16 | 11 | 000 | 1000 | 120 | 239 | 1050 | 418 | 44,912.56 |
| 11 | 000 | 1000 | 120 | 239 | 0000 | 418 | 1,467.29 | 11 | 000 | 1000 | 120 | 239 | 2780 | 418 | 62,982.00 |
| 11 | 000 | 1000 | 120 | 239 | 1050 | 414 | 29,926.72 | 11 | 000 | 1000 | 125 | 239 | 0000 | 414 | 790.38 |
| 11 | 000 | 1000 | 120 | 239 | 1050 | 414 | 9,966.04 | 11 | 000 | 1000 | 125 | 239 | 0000 | 418 | 1,053.84 |
| 11 | 000 | 1000 | 120 | 239 | 1050 | 414 | 17,074.05 | 11 | 000 | 1000 | 125 | 239 | 0000 | 418 | 1,053.84 |
| 11 | 000 | 1000 | 120 | 239 | 1050 | 418 | 18,422.17 | 11 | 000 | 1000 | 125 | 239 | 1050 | 414 | 1,053.84 |
| 11 | 000 | 1000 | 120 | 239 | 1050 | 418 | 4,455.60 | 11 | 000 | 1000 | 125 | 239 | 1050 | 418 | 878.20 |
| 11 | 000 | 1000 | 120 | 239 | 1050 | 418 | 9,208.60 | 11 | 000 | 1000 | 125 | 239 | 1050 | 418 | 2,107.68 |
| 11 | 000 | 1000 | 120 | 239 | 1060 | 414 | 18,248.45 | 11 | 000 | 1000 | 125 | 239 | 2780 | 418 | 4,215.36 |
| 11 | 000 | 1000 | 120 | 239 | 1060 | 418 | 19,484.76 | 11 | 332 | 1000 | 125 | 239 | 0000 | 414 | 3,315.45 |
| 11 | 000 | 1000 | 125 | 239 | 0000 | 414 | 1,668.58 | 11 | 332 | 1000 | 125 | 239 | 0000 | 418 | 379.38 |
| 11 | 000 | 1000 | 125 | 239 | 0000 | 414 | 702.56 | 11 | 332 | 1000 | 125 | 239 | 1050 | 414 | 1,896.90 |
| 11 | 000 | 1000 | 125 | 239 | 0000 | 414 | 702.56 | 11 | 332 | 1000 | 125 | 239 | 1050 | 418 | 4,641.95 |
| 11 | 000 | 1000 | 125 | 239 | 0000 | 418 | 351.28 | 11 | 332 | 1000 | 125 | 239 | 1050 | 418 | 4,552.56 |
| 11 | 000 | 1000 | 125 | 239 | 0000 | 418 | 351.28 | 11 | 332 | 1000 | 125 | 239 | 1050 | 418 | 3,890.52 |
| 11 | 000 | 1000 | 125 | 239 | 0000 | 418 | 351.28 | 11 | 332 | 1000 | 125 | 239 | 2780 | 418 | 3,664.26 |
| 11 | 000 | 1000 | 125 | 239 | 1050 | 414 | 2,195.50 | 11 | 000 | 1000 | 192 | 239 | 1050 | 210 | 2,399.98 |
| 11 | 000 | 1000 | 125 | 239 | 1050 | 414 | 526.92 | 11 | 334 | 1000 | 213 | 239 | 1050 | 210 | 16,035.50 |

**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: | | | | | | | 1,277,883.75 | Total for 2024: | | | | | | | 1,271,290.24 |
| 11 | 000 | 1000 | 125 | 239 | 1050 | 414 | 702.56 | 11 | 334 | 1000 | 213 | 239 | 1050 | 210 | 2,600.46 |
| 11 | 000 | 1000 | 125 | 239 | 1050 | 418 | 1,405.12 | 11 | 334 | 1000 | 213 | 239 | 1050 | 210 | 21,435.04 |
| 11 | 000 | 1000 | 125 | 239 | 1050 | 418 | 351.28 | 11 | 334 | 1000 | 213 | 239 | 2780 | 210 | 25,314.14 |
| 11 | 000 | 1000 | 125 | 239 | 1060 | 414 | 1,229.48 | 11 | 335 | 1000 | 223 | 239 | 0000 | 414 | 4,887.72 |
| 11 | 000 | 1000 | 125 | 239 | 1060 | 418 | 1,405.12 | 11 | 335 | 1000 | 223 | 239 | 0000 | 418 | 9,278.64 |
| 11 | 332 | 1000 | 125 | 239 | 0000 | 414 | 1,541.76 | 11 | 335 | 1000 | 223 | 239 | 0000 | 418 | 7,998.08 |
| 11 | 332 | 1000 | 125 | 239 | 0000 | 414 | 1,517.52 | 11 | 335 | 1000 | 223 | 239 | 1050 | 418 | 4,542.46 |
| 11 | 332 | 1000 | 125 | 239 | 0000 | 414 | 2,465.97 | 11 | 335 | 1000 | 223 | 239 | 1050 | 418 | 14,460.60 |
| 11 | 332 | 1000 | 125 | 239 | 0000 | 418 | 189.69 | 11 | 335 | 1000 | 223 | 239 | 2780 | 418 | 28,039.12 |
| 11 | 332 | 1000 | 125 | 239 | 0000 | 418 | 189.69 | 11 | 000 | 1000 | 231 | 239 | 1050 | 210 | 12,418.22 |
| 11 | 332 | 1000 | 125 | 239 | 1050 | 414 | 2,863.67 | 11 | 000 | 1000 | 231 | 239 | 1050 | 210 | 2,344.86 |
| 11 | 332 | 1000 | 125 | 239 | 1050 | 414 | 1,517.52 | 11 | 000 | 1000 | 231 | 239 | 1050 | 210 | 10,080.43 |
| 11 | 332 | 1000 | 125 | 239 | 1050 | 418 | 1,272.60 | 11 | 000 | 1000 | 231 | 239 | 2780 | 210 | 12,949.67 |
| 11 | 332 | 1000 | 125 | 239 | 1050 | 418 | 569.07 | 11 | 000 | 1000 | 241 | 239 | 0000 | 414 | 1,818.11 |
| 11 | 332 | 1000 | 125 | 239 | 1050 | 418 | 758.76 | 11 | 000 | 1000 | 241 | 239 | 0000 | 418 | 1,772.10 |
| 11 | 000 | 1000 | 139 | 239 | 1050 | 210 | 10,570.00 | 11 | 000 | 1000 | 241 | 239 | 0000 | 418 | 1,746.12 |
| 11 | 000 | 1000 | 149 | 239 | 1050 | 418 | 3,775.00 | 11 | 000 | 1000 | 241 | 239 | 1050 | 414 | 919.95 |
| 11 | 334 | 1000 | 213 | 239 | 1050 | 210 | 13,964.26 | 11 | 000 | 1000 | 241 | 239 | 1050 | 414 | 80.52 |
| 11 | 334 | 1000 | 213 | 239 | 1050 | 210 | 14,604.54 | 11 | 000 | 1000 | 241 | 239 | 1050 | 418 | 3,307.03 |
| 11 | 334 | 1000 | 213 | 239 | 1050 | 210 | 16,427.86 | 11 | 000 | 1000 | 241 | 239 | 1050 | 418 | 2,892.73 |
| 11 | 334 | 1000 | 213 | 239 | 1060 | 210 | 15,171.68 | 11 | 000 | 1000 | 241 | 239 | 1050 | 418 | 3,858.07 |
| 11 | 335 | 1000 | 223 | 239 | 0000 | 414 | 22,447.56 | 11 | 000 | 1000 | 241 | 239 | 2780 | 418 | 4,722.62 |
| 11 | 335 | 1000 | 223 | 239 | 0000 | 414 | 5,049.10 | 11 | 000 | 1000 | 253 | 239 | 1050 | 210 | 19,925.74 |
| 11 | 335 | 1000 | 223 | 239 | 0000 | 414 | 5,665.00 | 11 | 000 | 1000 | 253 | 239 | 1050 | 210 | 2,910.52 |
| 11 | 335 | 1000 | 223 | 239 | 0000 | 418 | 5,097.86 | 11 | 000 | 1000 | 253 | 239 | 1050 | 210 | 12,693.57 |
| 11 | 335 | 1000 | 223 | 239 | 0000 | 418 | 2,536.74 | 11 | 000 | 1000 | 253 | 239 | 2780 | 210 | 16,219.51 |
| 11 | 335 | 1000 | 223 | 239 | 0000 | 418 | 2,561.12 | 11 | 000 | 1000 | 263 | 239 | 0000 | 414 | 886.77 |
| 11 | 335 | 1000 | 223 | 239 | 1050 | 414 | 9,557.64 | 11 | 000 | 1000 | 263 | 239 | 0000 | 418 | 2,247.42 |
| 11 | 335 | 1000 | 223 | 239 | 1050 | 414 | 3,768.54 | 11 | 000 | 1000 | 263 | 239 | 0000 | 418 | 2,309.40 |
| 11 | 335 | 1000 | 223 | 239 | 1050 | 414 | 5,665.00 | 11 | 000 | 1000 | 263 | 239 | 1050 | 414 | 962.19 |
| 11 | 335 | 1000 | 223 | 239 | 1050 | 418 | 7,169.52 | 11 | 000 | 1000 | 263 | 239 | 1050 | 414 | 100.08 |
| 11 | 335 | 1000 | 223 | 239 | 1050 | 418 | 2,561.12 | 11 | 000 | 1000 | 263 | 239 | 1050 | 418 | 1,470.23 |
| 11 | 335 | 1000 | 223 | 239 | 1060 | 414 | 9,531.06 | 11 | 000 | 1000 | 263 | 239 | 1050 | 418 | 1,429.94 |
| 11 | 335 | 1000 | 223 | 239 | 1060 | 418 | 10,171.34 | 11 | 000 | 1000 | 263 | 239 | 1050 | 418 | 2,942.24 |
| 11 | 000 | 1000 | 231 | 239 | 1050 | 210 | 11,791.02 | 11 | 000 | 1000 | 263 | 239 | 2780 | 418 | 6,383.54 |
| 11 | 000 | 1000 | 231 | 239 | 1050 | 210 | 3,777.58 | 11 | 000 | 1000 | 653 | 239 | 1050 | 000 | 495.97 |
| 11 | 000 | 1000 | 231 | 239 | 1050 | 210 | 11,772.01 | 11 | 000 | 2135 | 336 | 239 | 0000 | 000 | 1,694.29 |
| 11 | 000 | 1000 | 231 | 239 | 1060 | 210 | 11,521.26 | 11 | 000 | 2152 | 110 | 239 | 0000 | 353 | 118,768.56 |
| 11 | 000 | 1000 | 241 | 239 | 0000 | 414 | 2,968.31 | 11 | 000 | 2152 | 110 | 239 | 0000 | 353 | 9,693.00 |

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

| Fund | Project | Function | Object | Program | Subject | Job | Total Exp |
|------------------------|---------|----------|--------|---------|---------|-----|---------------------|
| Total for 2023: | | | | | | | 1,277,883.75 |
| 11 | 000 | 1000 | 283 | 239 | 0000 | 414 | 136.40 |
| 11 | 000 | 1000 | 283 | 239 | 0000 | 414 | 54.21 |
| 11 | 000 | 1000 | 283 | 239 | 0000 | 414 | 112.50 |
| 11 | 000 | 1000 | 283 | 239 | 0000 | 418 | 55.37 |
| 11 | 000 | 1000 | 283 | 239 | 0000 | 418 | 44.88 |
| 11 | 000 | 1000 | 283 | 239 | 0000 | 418 | 26.81 |
| 11 | 000 | 1000 | 283 | 239 | 0000 | 418 | 7.58 |
| 11 | 000 | 1000 | 283 | 239 | 1050 | 414 | 170.79 |
| 11 | 000 | 1000 | 283 | 239 | 1050 | 414 | 55.37 |
| 11 | 000 | 1000 | 283 | 239 | 1050 | 414 | 93.85 |
| 11 | 000 | 1000 | 283 | 239 | 1050 | 418 | 124.74 |
| 11 | 000 | 1000 | 283 | 239 | 1050 | 418 | 23.32 |
| 11 | 000 | 1000 | 283 | 239 | 1050 | 418 | 50.71 |
| 11 | 000 | 1000 | 283 | 239 | 1060 | 414 | 102.59 |
| 11 | 000 | 1000 | 283 | 239 | 1060 | 418 | 110.17 |
| 11 | 000 | 2152 | 110 | 239 | 0000 | 353 | 44,287.16 |
| 11 | 000 | 2152 | 110 | 239 | 0000 | 353 | 8,907.00 |
| 11 | 000 | 2152 | 110 | 239 | 0000 | 353 | 8,907.00 |
| 11 | 000 | 2152 | 115 | 239 | 0000 | 353 | 1,053.84 |
| 11 | 312 | 2152 | 171 | 239 | 0000 | 353 | 4,644.69 |
| 11 | 000 | 2152 | 192 | 239 | 0000 | 353 | 5,499.96 |
| 11 | 334 | 2152 | 213 | 239 | 0000 | 353 | 7,585.84 |
| 11 | 000 | 2152 | 231 | 239 | 0000 | 353 | 3,813.32 |
| 11 | 000 | 2152 | 231 | 239 | 0000 | 353 | 681.36 |
| 11 | 000 | 2152 | 231 | 239 | 0000 | 353 | 681.36 |
| 11 | 312 | 2152 | 231 | 239 | 0000 | 353 | 355.32 |
| 11 | 000 | 2152 | 253 | 239 | 0000 | 353 | 4,829.88 |
| 11 | 000 | 2152 | 253 | 239 | 0000 | 353 | 846.12 |
| 11 | 000 | 2152 | 253 | 239 | 0000 | 353 | 846.12 |
| 11 | 000 | 2152 | 273 | 239 | 0000 | 353 | 586.38 |
| 11 | 000 | 2152 | 273 | 239 | 0000 | 353 | 94.42 |
| 11 | 000 | 2152 | 273 | 239 | 0000 | 353 | 94.42 |
| 11 | 000 | 2152 | 320 | 239 | 0000 | 000 | 20,202.50 |
| 11 | 000 | 2170 | 336 | 239 | 0000 | 000 | 17,937.96 |
| 11 | 000 | 2330 | 115 | 239 | 0000 | 108 | 1,053.84 |
| 11 | 334 | 2330 | 213 | 239 | 0000 | 108 | 7,585.84 |
| 11 | 000 | 2330 | 231 | 239 | 0000 | 108 | 80.52 |
| 11 | 000 | 2330 | 253 | 239 | 0000 | 108 | 100.08 |
| 11 | 000 | 2560 | 337 | 239 | 0000 | 000 | 44,825.02 |

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: 1,277,883.75 |
| 11 | 000 | 2720 | 810 | 239 | 0000 | 000 | 3,487.50 |

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