

**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
21 DELAWARE		I003 KANSAS					EXPENDITURE	CHILD CT	4,604	EXPENDITURES	CHILD CT	4,654	(6.06)	1.08		
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
<b>Total for 2023:</b>							<b>911,569.19</b>	<b>Total for 2024:</b>								<b>856,296.31</b>
11	000	1000	110	239	1024	213	50,153.25	11	000	1000	110	239	1024	213	56,970.90	
11	000	1000	110	239	1050	210	18,834.86	11	000	1000	110	239	1050	210	30,683.47	
11	000	1000	110	239	1050	210	43,977.15	11	000	1000	110	239	1050	210	1,718.96	
11	000	1000	110	239	1060	210	41,535.90	11	000	1000	110	239	1050	210	48,203.40	
11	000	1000	110	239	2100	210	2,563.45	11	000	1000	120	239	0000	414	7,920.00	
11	000	1000	110	239	2800	210	6,757.51	11	000	1000	120	239	1050	414	68,929.23	
11	000	1000	110	239	3000	210	7,624.00	11	000	1000	120	239	1050	414	5,085.69	
11	000	1000	110	239	4400	210	50,153.25	11	000	1000	120	239	1050	414	6,051.54	
11	331	1000	115	239	3000	210	174.28	11	000	1000	120	239	1050	418	15,763.64	
11	000	1000	120	239	1050	414	28,376.88	11	000	1000	120	239	1050	418	60,057.78	
11	000	1000	120	239	1050	414	14,188.44	11	000	1000	120	239	1050	418	9,387.29	
11	000	1000	120	239	1050	414	15,211.97	11	000	1000	125	239	1050	418	321.14	
11	000	1000	120	239	1050	418	27,669.44	11	332	1000	125	239	1050	414	3,319.57	
11	000	1000	120	239	1050	418	13,669.54	11	000	1000	142	239	1050	214	5,040.00	
11	000	1000	120	239	1060	418	47,333.76	11	000	1000	142	239	1050	414	58.25	
11	332	1000	125	239	0000	414	2,181.43	11	000	1000	143	239	1050	414	174.75	
11	332	1000	125	239	0000	418	94.85	11	000	1000	149	239	0000	414	666.86	
11	000	1000	131	239	1050	214	2,700.00	11	000	1000	149	239	1050	418	387.28	
11	000	1000	133	239	3000	210	57.25	11	334	1000	213	239	1050	210	32,514.58	
11	000	1000	143	239	1050	414	57.25	11	334	1000	213	239	1050	210	320.14	
11	000	1000	143	239	1050	414	57.25	11	334	1000	213	239	1050	213	7,958.74	
11	000	1000	192	239	3000	210	220.00	11	334	1000	213	239	4400	210	7,958.74	
11	334	1000	213	239	1050	210	27,166.34	11	335	1000	223	239	1050	413	5,436.96	
11	334	1000	213	239	1050	210	7,561.46	11	335	1000	223	239	1050	414	23,876.22	
11	334	1000	213	239	1050	213	7,561.46	11	335	1000	223	239	1050	414	1,920.84	
11	334	1000	213	239	1060	210	7,561.46	11	335	1000	223	239	1050	418	7,958.74	
11	334	1000	213	239	1060	210	15,122.92	11	335	1000	223	239	1050	418	23,876.22	
11	334	1000	213	239	4400	210	7,561.46	11	335	1000	223	239	1050	418	6,082.66	
11	335	1000	223	239	0000	414	7,561.46	11	000	1000	231	239	1024	213	3,522.31	
11	335	1000	223	239	0000	414	15,122.92	11	000	1000	231	239	1050	210	114.44	
11	335	1000	223	239	0000	414	7,561.46	11	000	1000	231	239	1050	210	221.38	
11	335	1000	223	239	1050	414	14,814.97	11	000	1000	232	239	1024	213	823.71	
11	335	1000	223	239	1050	414	14,814.97	11	000	1000	232	239	1050	210	26.76	
11	335	1000	223	239	1050	418	307.95	11	000	1000	241	239	1050	418	1,001.58	
11	335	1000	223	239	1050	418	307.95	11	000	1000	241	239	1050	418	4,003.26	

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Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp
<b>Total for 2023:</b>							<b>911,569.19</b>	<b>Total for 2024:</b>							<b>856,296.31</b>
11	335	1000	223	239	1060	414	7,561.46	11	000	1000	241	239	1050	418	566.39
11	000	1000	231	239	1024	213	3,100.34	11	000	1000	242	239	0000	414	112.98
11	000	1000	231	239	1050	210	1,272.10	11	000	1000	242	239	1050	214	73.11
11	000	1000	231	239	1050	210	2,569.56	11	000	1000	242	239	1050	414	1,013.65
11	000	1000	231	239	1050	214	171.39	11	000	1000	242	239	1050	414	81.74
11	000	1000	231	239	1060	210	2,450.04	11	000	1000	242	239	1050	414	92.61
11	000	1000	231	239	2100	210	148.31	11	000	1000	242	239	1050	418	234.21
11	000	1000	231	239	2800	210	471.55	11	000	1000	242	239	1050	418	936.30
11	000	1000	231	239	3000	210	638.38	11	000	1000	242	239	1050	418	132.45
11	000	1000	231	239	4400	210	1,982.75	11	000	1000	253	239	1024	213	5,412.23
11	000	1000	232	239	1024	213	724.96	11	000	1000	253	239	1050	210	171.47
11	000	1000	232	239	1050	210	297.45	11	000	1000	263	239	0000	414	752.37
11	000	1000	232	239	1050	210	600.92	11	000	1000	263	239	1050	414	5,830.00
11	000	1000	232	239	1050	214	40.08	11	000	1000	263	239	1050	414	370.98
11	000	1000	232	239	1060	210	573.04	11	000	1000	263	239	1050	414	574.88
11	000	1000	232	239	2100	210	34.69	11	000	1000	263	239	1050	418	1,520.74
11	000	1000	232	239	2800	210	110.30	11	000	1000	263	239	1050	418	5,471.94
11	000	1000	232	239	3000	210	149.29	11	000	1000	263	239	1050	418	891.78
11	000	1000	232	239	4400	210	463.66	11	000	1000	273	239	1024	213	134.31
11	000	1000	241	239	1050	414	1,714.05	11	000	1000	273	239	1050	210	102.12
11	000	1000	241	239	1050	414	1,016.76	11	000	1000	273	239	1050	210	211.24
11	000	1000	241	239	1050	414	1,019.79	11	000	1000	273	239	1050	210	118.58
11	000	1000	241	239	1050	418	1,930.17	11	000	1000	273	239	4400	210	134.31
11	000	1000	241	239	1050	418	770.89	11	000	1000	283	239	0000	414	18.67
11	000	1000	241	239	1060	418	3,153.90	11	000	1000	283	239	1050	214	11.88
11	000	1000	242	239	1050	414	400.96	11	000	1000	283	239	1050	414	163.05
11	000	1000	242	239	1050	414	237.80	11	000	1000	283	239	1050	414	11.99
11	000	1000	242	239	1050	414	238.52	11	000	1000	283	239	1050	414	14.26
11	000	1000	242	239	1050	418	451.38	11	000	1000	283	239	1050	418	37.16
11	000	1000	242	239	1050	418	180.32	11	000	1000	283	239	1050	418	141.58
11	000	1000	242	239	1060	418	737.68	11	000	1000	283	239	1050	418	22.89
11	000	1000	253	239	1024	213	4,764.48	11	000	2135	336	239	0000	000	17,909.76
11	000	1000	253	239	1050	210	1,789.33	11	000	2135	336	239	0000	000	718.18
11	000	1000	253	239	1050	210	4,177.92	11	000	2140	110	239	0000	510	10,000.00
11	000	1000	253	239	1050	214	32.06	11	000	2140	231	239	0000	510	590.48
11	000	1000	253	239	1060	210	3,945.85	11	000	2140	232	239	0000	510	138.10
11	000	1000	253	239	2100	210	243.59	11	000	2140	253	239	0000	510	949.92
11	000	1000	253	239	2800	210	801.40	11	000	2140	273	239	0000	510	23.57
11	000	1000	253	239	3000	210	1,487.81	11	000	2140	320	239	0000	000	27,312.18



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Fund	Project	Function	Object	Program	Subject	Job	Total Exp
<b>Total for 2023:</b>							<b>911,569.19</b>
11	000	2140	320	239	0000	000	8,477.20
11	000	2140	320	239	0000	000	5,813.76
11	000	2152	110	239	0000	353	61,493.95
11	312	2152	171	239	0000	353	5,000.00
11	334	2152	213	239	0000	353	7,537.08
11	334	2152	213	239	0000	353	7,561.46
11	000	2152	231	239	0000	353	4,070.87
11	000	2152	232	239	0000	353	952.04
11	000	2152	253	239	0000	353	3,994.81
11	000	2152	273	239	0000	353	168.89
11	000	2152	320	239	0000	000	34,432.50
11	000	2199	192	239	3300	208	2,500.00
11	000	2199	231	239	3300	208	126.66
11	000	2199	232	239	3300	208	29.62
11	000	2199	253	239	3300	208	237.51
11	000	2199	273	239	3300	208	6.35
11	000	2213	320	239	0000	000	659.35
11	000	2213	580	239	0000	000	0.40
11	000	2340	110	239	0000	110	68,251.41
11	000	2340	197	239	0000	110	6,480.00
11	000	2340	231	239	0000	110	4,405.55
11	000	2340	232	239	0000	110	1,030.44
11	000	2340	253	239	0000	110	6,483.84
11	000	2340	273	239	0000	110	173.35
11	000	2490	120	239	1050	615	28,299.13
11	335	2490	223	239	1050	615	1,539.75
11	000	2490	241	239	1050	615	1,627.92
11	000	2490	242	239	1050	615	380.76
11	000	2490	263	239	1050	615	2,688.48
11	000	2490	283	239	0000	615	71.88
11	000	2490	580	239	0000	000	1,214.99
11	000	2573	336	239	0000	000	120.00
11	000	2573	336	239	0000	000	90.00
11	000	2573	580	239	0000	000	321.42
11	000	2573	860	239	0000	000	1,969.50
11	000	2620	241	239	0000	954	37.43
11	000	2620	241	239	0000	957	265.66
11	000	2620	242	239	0000	954	8.75
11	000	2620	242	239	0000	957	62.11

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<b>Total for 2023:</b>							<b>911,569.19</b>
11	000	2620	283	239	0000	954	18.06
11	000	2620	283	239	0000	957	128.20
11	000	2620	618	239	0000	000	1,000.00
11	000	2720	513	239	0000	000	7,809.60

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