

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

COUNTY		DISTRICT					2022-2023		PER CAP		2023-2024		PER CAP		% CHG IN EXPEND	% CHG IN PER CAP	
40 LE FLORE		I007 POCOLA					EXPENDITURE	CHILD CT	2,859	EXPENDITURES	CHILD CT	3,084	18.98	7.87			
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp		
<b>Total for 2023:</b>							<b>471,785.78</b>									<b>Total for 2024:</b>	<b>561,338.64</b>
11	000	1000	110	239	1050	210	103,506.90	11	000	1000	110	239	1050	210	166,272.55		
11	000	1000	110	239	1050	210	46,084.50	11	000	1000	110	239	1050	210	10,769.76		
11	000	1000	110	239	1060	210	20,480.00	11	000	1000	110	239	1110	210	3,077.09		
11	000	1000	110	239	1110	213	6,725.34	11	000	1000	110	239	1110	213	9,231.22		
11	000	1000	110	239	1060	210	1,268.58	11	000	1000	110	239	2200	213	9,231.17		
11	000	1000	110	239	1060	213	6,725.34	11	000	1000	110	239	2780	210	31,148.81		
11	000	1000	170	239	1060	210	1,000.00	11	000	1000	110	239	4100	210	16,056.04		
11	000	1000	213	239	1050	210	1,824.00	11	331	1000	115	239	1050	210	209.13		
11	334	1000	213	239	1050	210	15,171.68	11	331	1000	115	239	1110	210	418.26		
11	000	1000	213	239	1050	210	912.00	11	000	1000	141	239	1050	214	600.00		
11	000	1000	213	239	1110	213	130.26	11	000	1000	141	239	1050	214	3,814.28		
11	334	1000	213	239	1050	210	7,585.84	11	000	1000	213	239	1050	210	2,736.00		
11	000	1000	213	239	1060	213	130.26	11	334	1000	213	239	1050	210	31,992.32		
11	334	1000	213	239	1060	210	4,384.44	11	334	1000	213	239	1110	210	7,998.08		
11	334	1000	213	239	1110	210	640.28	11	000	1000	213	239	2780	210	586.26		
11	334	1000	213	239	1110	213	2,561.12	11	000	1000	213	239	4100	210	325.74		
11	000	1000	214	239	1050	210	48.00	11	334	1000	213	239	2780	210	7,998.08		
11	000	1000	214	239	1050	210	24.00	11	000	1000	214	239	1050	210	70.00		
11	000	1000	214	239	1110	213	3.42	11	000	1000	214	239	1050	210	6.00		
11	000	1000	214	239	1060	213	3.42	11	000	1000	214	239	1110	210	1.74		
11	000	1000	217	239	1050	210	278.40	11	000	1000	214	239	1110	213	5.16		
11	000	1000	217	239	1050	210	139.20	11	000	1000	214	239	2200	213	5.10		
11	000	1000	217	239	1110	213	19.86	11	000	1000	214	239	2780	210	15.42		
11	000	1000	217	239	1060	213	19.86	11	000	1000	214	239	4100	210	8.58		
11	000	1000	218	239	1050	210	206.88	11	000	1000	217	239	1050	210	406.00		
11	000	1000	218	239	1050	210	103.44	11	000	1000	217	239	1050	210	34.80		
11	000	1000	218	239	1110	213	14.76	11	000	1000	217	239	1110	210	9.96		
11	000	1000	218	239	1060	213	14.76	11	000	1000	217	239	1110	213	29.82		
11	000	1000	231	239	1050	210	6,014.61	11	000	1000	217	239	2200	213	29.82		
11	000	1000	231	239	1050	210	2,971.52	11	000	1000	217	239	2780	210	89.46		
11	000	1000	231	239	1060	210	1,331.74	11	000	1000	217	239	4100	210	49.74		
11	000	1000	231	239	1110	213	415.25	11	000	1000	218	239	1050	210	206.88		
11	000	1000	231	239	1060	210	78.31	11	000	1000	218	239	1050	210	25.86		
11	000	1000	231	239	1060	213	415.25	11	000	1000	218	239	1110	210	7.38		
11	000	1000	232	239	1050	210	1,406.67	11	000	1000	218	239	1110	213	22.14		

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<b>Total for 2023:</b>							<b>471,785.78</b>	<b>Total for 2024:</b>							<b>561,338.64</b>
11	000	1000	232	239	1050	210	694.93	11	000	1000	218	239	2200	213	22.20
11	000	1000	232	239	1060	210	311.45	11	000	1000	218	239	2780	210	66.48
11	000	1000	232	239	1110	213	97.12	11	000	1000	218	239	4100	210	36.96
11	000	1000	232	239	1060	210	18.33	11	000	1000	231	239	1050	210	10,044.64
11	000	1000	232	239	1060	213	97.12	11	000	1000	231	239	1050	210	679.08
11	000	1000	253	239	1050	210	10,043.16	11	000	1000	231	239	1110	210	194.04
11	000	1000	253	239	1050	210	4,489.92	11	000	1000	231	239	1110	213	582.06
11	000	1000	253	239	1110	213	654.09	11	000	1000	231	239	2200	213	582.06
11	000	1000	253	239	1060	210	123.41	11	000	1000	231	239	2780	210	1,899.82
11	000	1000	253	239	1060	213	654.09	11	000	1000	231	239	4100	210	979.26
11	000	1000	273	239	1050	210	336.19	11	000	1000	232	239	1050	210	2,349.15
11	000	1000	273	239	1050	210	149.68	11	000	1000	232	239	1050	210	158.82
11	000	1000	273	239	1060	210	69.77	11	000	1000	232	239	1110	210	45.36
11	000	1000	273	239	1110	213	21.84	11	000	1000	232	239	1110	213	136.13
11	000	1000	273	239	1060	210	4.12	11	000	1000	232	239	2200	213	136.14
11	000	1000	273	239	1060	213	21.84	11	000	1000	232	239	2780	210	444.34
11	000	1000	561	239	0000	000	3,771.17	11	000	1000	232	239	4100	210	229.02
11	000	1000	561	239	0000	000	29,209.53	11	000	1000	241	239	1050	214	37.20
11	000	1000	619	239	1013	000	554.10	11	000	1000	241	239	1050	214	236.48
11	000	1000	644	239	1050	000	1,669.40	11	000	1000	242	239	1050	214	8.70
11	333	1000	645	239	1050	000	4,356.75	11	000	1000	242	239	1050	214	55.30
11	000	1000	653	239	2200	000	838.00	11	000	1000	253	239	1050	210	16,119.37
11	000	2152	110	239	0000	353	55,176.48	11	000	1000	253	239	1050	210	1,029.18
11	000	2152	110	239	0000	353	22,070.52	11	000	1000	253	239	1110	210	294.06
11	312	2152	171	239	0000	353	5,000.00	11	000	1000	253	239	1110	213	882.17
11	000	2152	213	239	0000	353	651.48	11	000	1000	253	239	2200	213	882.12
11	334	2152	213	239	0000	353	7,585.84	11	000	1000	253	239	2780	210	3,033.06
11	000	2152	213	239	0000	353	260.52	11	000	1000	253	239	4100	210	1,563.41
11	000	2152	214	239	0000	353	17.16	11	000	1000	273	239	1050	210	422.32
11	000	2152	214	239	0000	353	6.84	11	000	1000	273	239	1050	210	27.35
11	000	2152	217	239	0000	353	99.48	11	000	1000	273	239	1110	210	7.81
11	000	2152	217	239	0000	353	39.72	11	000	1000	273	239	1110	213	23.44
11	000	2152	218	239	0000	353	73.92	11	000	1000	273	239	2200	213	23.44
11	000	2152	218	239	0000	353	29.52	11	331	1000	273	239	1050	210	0.53
11	000	2152	231	239	0000	353	3,671.28	11	331	1000	273	239	1110	210	1.06
11	000	2152	231	239	0000	353	1,344.49	11	000	1000	273	239	2780	210	79.12
11	000	2152	232	239	0000	353	858.60	11	000	1000	273	239	4100	210	40.78
11	000	2152	232	239	0000	353	314.44	11	000	1000	283	239	1050	214	1.53
11	000	2152	253	239	0000	353	5,321.71	11	000	1000	283	239	1050	214	9.69

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<b>Total for 2023:</b>							<b>471,785.78</b>	<b>Total for 2024:</b>							<b>561,338.64</b>
11	000	2152	253	239	0000	353	2,128.66	11	000	1000	320	239	1050	000	17,855.00
11	000	2152	273	239	0000	353	195.45	11	000	1000	320	239	1050	000	450.00
11	000	2152	273	239	0000	353	71.69	11	000	1000	619	239	1013	000	108.13
11	000	2213	170	239	0000	210	250.00	11	000	1000	645	239	1050	000	201.57
11	000	2213	170	239	0000	210	100.00	11	000	2152	110	239	0000	353	58,365.09
11	000	2213	170	239	1050	210	50.00	11	000	2152	110	239	0000	353	23,345.91
11	000	2213	231	239	0000	210	14.64	11	312	2152	171	239	0000	353	5,000.00
11	000	2213	231	239	0000	210	6.37	11	000	2152	213	239	0000	353	651.48
11	000	2213	231	239	1050	210	3.21	11	334	2152	213	239	0000	353	7,998.08
11	000	2213	232	239	0000	210	3.40	11	000	2152	213	239	0000	353	260.52
11	000	2213	232	239	0000	210	1.49	11	000	2152	214	239	0000	353	17.16
11	000	2213	232	239	1050	210	0.75	11	000	2152	214	239	0000	353	6.84
11	000	2213	252	239	0000	210	20.00	11	000	2152	217	239	0000	353	99.48
11	000	2213	252	239	0000	210	8.00	11	000	2152	217	239	0000	353	39.72
11	000	2213	252	239	1050	210	4.00	11	000	2152	218	239	0000	353	73.92
11	000	2213	253	239	0000	210	24.32	11	000	2152	218	239	0000	353	29.52
11	000	2213	253	239	0000	210	9.64	11	000	2152	231	239	0000	353	3,870.31
11	000	2213	253	239	1050	210	4.87	11	000	2152	231	239	0000	353	1,424.14
11	000	2213	273	239	0000	210	0.81	11	000	2152	232	239	0000	353	905.19
11	000	2213	273	239	0000	210	0.32	11	000	2152	232	239	0000	353	333.03
11	000	2213	273	239	1050	210	0.17	11	000	2152	253	239	0000	353	5,623.05
11	000	2213	580	239	0000	000	205.00	11	000	2152	253	239	0000	353	2,249.19
11	000	2213	860	239	0000	000	76.81	11	000	2152	273	239	0000	353	148.24
11	000	2340	110	239	0000	110	22,766.17	11	312	2152	273	239	0000	353	12.70
11	000	2340	110	239	0000	110	15,177.41	11	000	2152	273	239	0000	353	59.30
11	000	2340	110	239	0000	110	15,177.42	11	000	2199	336	239	0000	000	2,000.00
11	000	2340	213	239	0000	110	390.84	11	698	2199	336	239	0000	000	270.90
11	334	2340	213	239	0000	110	7,585.84	11	000	2213	580	239	0000	000	106.88
11	000	2340	213	239	0000	110	260.52	11	000	2340	110	239	0000	110	25,367.54
11	000	2340	213	239	0000	110	260.64	11	000	2340	110	239	0000	110	16,911.73
11	000	2340	214	239	0000	110	7.92	11	000	2340	110	239	0000	110	16,911.73
11	000	2340	214	239	0000	110	5.24	11	000	2340	213	239	0000	110	390.84
11	000	2340	214	239	0000	110	5.24	11	334	2340	213	239	0000	110	7,998.08
11	000	2340	217	239	0000	110	59.64	11	000	2340	213	239	0000	110	260.52
11	000	2340	217	239	0000	110	39.72	11	000	2340	213	239	0000	110	260.64
11	000	2340	217	239	0000	110	39.84	11	000	2340	214	239	0000	110	10.32
11	000	2340	218	239	0000	110	44.28	11	000	2340	214	239	0000	110	6.84
11	000	2340	218	239	0000	110	29.52	11	000	2340	214	239	0000	110	6.84
11	000	2340	218	239	0000	110	29.64	11	000	2340	217	239	0000	110	59.64

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							<b>Total for 2023: 471,785.78</b>								<b>Total for 2024: 561,338.64</b>
11	000	2340	231	239	0000	110	1,382.58	11	000	2340	217	239	0000	110	39.72
11	000	2340	231	239	0000	110	921.72	11	000	2340	217	239	0000	110	39.84
11	000	2340	231	239	0000	110	921.65	11	000	2340	218	239	0000	110	44.28
11	000	2340	232	239	0000	110	323.33	11	000	2340	218	239	0000	110	29.52
11	000	2340	232	239	0000	110	215.55	11	000	2340	218	239	0000	110	29.64
11	000	2340	232	239	0000	110	215.59	11	000	2340	231	239	0000	110	1,543.04
11	000	2340	253	239	0000	110	3,839.33	11	000	2340	231	239	0000	110	1,028.68
11	000	2340	253	239	0000	110	2,559.56	11	000	2340	231	239	0000	110	1,028.64
11	000	2340	253	239	0000	110	2,559.66	11	000	2340	232	239	0000	110	360.88
11	000	2340	273	239	0000	110	73.94	11	000	2340	232	239	0000	110	240.60
11	000	2340	273	239	0000	110	49.30	11	000	2340	232	239	0000	110	240.52
11	000	2340	273	239	0000	110	49.30	11	000	2340	253	239	0000	110	4,269.00
11	000	2511	580	239	0000	000	266.89	11	000	2340	253	239	0000	110	2,846.04
								11	000	2340	253	239	0000	110	2,845.93
								11	000	2340	273	239	0000	110	64.43
								11	000	2340	273	239	0000	110	42.95
								11	000	2340	273	239	0000	110	42.95
								11	000	2410	618	239	0000	000	59.58

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