

**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		
46 MAYES		I017 LOCUST GROVE					EXPENDITURE	CHILD CT	EXPENDITURES	CHILD CT	PER CAP	PER CAP	PER CAP	PER CAP	9.87	5.69		
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp			
<b>Total for 2023:</b>							<b>1,103,439.33</b>								<b>1,212,367.72</b>	<b>Total for 2024: 1,212,367.72</b>		
11	000	1000	110	239	1050	210	46,328.01	11	000	1000	110	239	1050	210	52,792.26			
11	000	1000	110	239	1050	210	43,051.96	11	000	1000	110	239	1050	210	2,838.29			
11	000	1000	110	239	1050	210	64,200.34	11	000	1000	110	239	1050	210	83,732.62			
11	000	1000	110	239	1060	210	44,981.13	11	000	1000	110	239	1110	210	2,099.74			
11	000	1000	110	239	2200	210	53,419.49	11	000	1000	110	239	4000	210	62,657.58			
11	000	1000	110	239	4000	210	55,918.49	11	000	1000	110	239	5000	210	44,232.76			
11	331	1000	115	239	1050	210	836.52	11	000	1000	110	239	6000	210	60,158.58			
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	139.42	11	331	1000	115	239	1050	210	836.52			
11	331	1000	115	239	1060	210	697.10	11	331	1000	115	239	4000	210	836.52			
11	331	1000	115	239	2300	210	278.84	11	000	1000	116	239	1050	210	2,117.82			
11	331	1000	115	239	4000	210	836.52	11	000	1000	116	239	1050	210	1,341.58			
11	000	1000	116	239	1050	210	1,998.33	11	000	1000	116	239	1050	210	694.40			
11	000	1000	116	239	1050	210	1,558.91	11	000	1000	116	239	1110	210	191.95			
11	000	1000	116	239	1050	210	466.91	11	000	1000	116	239	4000	210	1,410.53			
11	000	1000	116	239	1060	210	717.74	11	000	1000	116	239	4400	210	1,213.68			
11	000	1000	116	239	1110	210	233.33	11	000	1000	116	239	5000	210	471.12			
11	000	1000	116	239	2200	210	1,410.53	11	000	1000	116	239	6000	210	278.76			
11	000	1000	116	239	4000	210	1,410.53	11	000	1000	116	239	6000	210	1,410.53			
11	000	1000	116	239	4400	210	1,150.18	11	000	1000	120	239	1050	414	81,369.75			
11	000	1000	120	239	1050	414	73,968.96	11	000	1000	120	239	1050	414	51,555.00			
11	000	1000	120	239	1050	414	29,175.78	11	000	1000	120	239	1050	414	27,772.50			
11	000	1000	120	239	1050	414	27,352.50	11	000	1000	120	239	1050	414	18,900.00			
11	000	1000	120	239	1050	414	18,690.00	11	332	1000	125	239	1050	414	8,915.43			
11	000	1000	120	239	1060	414	6,465.42	11	332	1000	125	239	1050	414	2,276.28			
11	000	1000	125	239	1050	414	1,138.14	11	000	1000	141	239	1050	214	1,107.20			
11	332	1000	125	239	1050	414	7,208.22	11	000	1000	142	239	1050	214	1,107.20			
11	332	1000	125	239	1050	414	189.69	11	000	1000	142	239	4000	214	1,033.20			
11	000	1000	171	239	1050	210	120.00	11	000	1000	171	239	1050	210	320.00			
11	000	1000	171	239	1050	210	120.00	11	000	1000	171	239	1050	210	80.00			
11	000	1000	181	239	1050	414	120.00	11	000	1000	171	239	1050	210	120.00			
11	000	1000	192	239	1050	210	500.00	11	000	1000	171	239	5000	210	80.00			
11	000	1000	192	239	1050	210	6,237.20	11	000	1000	181	239	1050	414	7,000.00			
11	000	1000	192	239	1060	210	16,520.68	11	000	1000	181	239	1050	414	4,000.00			
11	000	1000	192	239	1360	201	500.00	11	000	1000	181	239	1050	414	2,000.00			

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<b>Total for 2023:</b>							<b>1,103,439.33</b>	<b>Total for 2024:</b>							<b>1,212,367.72</b>
11	000	1000	192	239	3300	201	500.00	11	000	1000	181	239	1050	414	1,000.00
11	000	1000	193	239	1050	414	299.43	11	000	1000	192	239	1050	210	500.00
11	000	1000	193	239	1050	414	123.17	11	000	1000	192	239	1050	415	520.00
11	000	1000	193	239	1050	414	60.48	11	000	1000	192	239	1360	201	500.00
11	000	1000	193	239	1050	414	93.42	11	000	1000	192	239	3300	201	500.00
11	000	1000	197	239	1060	210	265.00	11	000	1000	192	239	4400	210	500.00
11	334	1000	213	239	1050	210	7,585.84	11	334	1000	213	239	1050	210	7,998.08
11	334	1000	213	239	1050	210	22,733.14	11	334	1000	213	239	1050	210	23,314.62
11	334	1000	213	239	1050	210	15,171.68	11	334	1000	213	239	1050	210	15,996.16
11	334	1000	213	239	1050	210	615.90	11	334	1000	213	239	2300	210	7,998.08
11	334	1000	213	239	1060	210	9,433.54	11	334	1000	213	239	4000	210	7,998.08
11	334	1000	213	239	2300	210	5,122.24	11	334	1000	213	239	4400	210	7,998.08
11	334	1000	213	239	4400	210	7,585.84	11	334	1000	213	239	5000	210	3,920.36
11	335	1000	223	239	1050	413	6,969.94	11	334	1000	213	239	6000	210	7,998.08
11	335	1000	223	239	1050	414	5,122.24	11	335	1000	223	239	1050	413	7,998.08
11	335	1000	223	239	1050	414	2,463.60	11	335	1000	223	239	1050	414	13,435.04
11	335	1000	223	239	1050	414	615.90	11	000	1000	231	239	1050	210	5,670.66
11	335	1000	223	239	1050	414	615.90	11	000	1000	231	239	1050	210	6,422.82
11	335	1000	223	239	1060	414	3,744.16	11	000	1000	231	239	1050	210	5,197.07
11	000	1000	231	239	1050	210	3,500.64	11	000	1000	231	239	1050	415	31.39
11	000	1000	231	239	1050	210	3,548.67	11	000	1000	231	239	1110	210	148.29
11	000	1000	231	239	1050	210	4,419.35	11	000	1000	231	239	1360	201	32.16
11	000	1000	231	239	1060	210	3,850.71	11	000	1000	231	239	3300	201	25.64
11	000	1000	231	239	1360	201	32.28	11	000	1000	231	239	4000	210	4,024.08
11	000	1000	231	239	2200	210	3,362.05	11	000	1000	231	239	4400	210	1,669.58
11	000	1000	231	239	3300	201	25.12	11	000	1000	231	239	5000	210	2,728.13
11	000	1000	231	239	4000	210	3,606.25	11	000	1000	231	239	6000	210	1,976.85
11	000	1000	232	239	1050	210	700.50	11	000	1000	231	239	6000	210	3,778.92
11	000	1000	232	239	1050	210	590.62	11	000	1000	232	239	1050	210	1,269.89
11	000	1000	232	239	1050	210	1,033.48	11	000	1000	232	239	1050	210	1,396.15
11	000	1000	232	239	1060	210	900.60	11	000	1000	232	239	1050	210	1,215.42
11	000	1000	232	239	1360	201	7.56	11	000	1000	232	239	1050	415	7.34
11	000	1000	232	239	2200	210	786.32	11	000	1000	232	239	1110	210	89.40
11	000	1000	232	239	3300	201	5.92	11	000	1000	232	239	1360	201	7.56
11	000	1000	232	239	4000	210	843.36	11	000	1000	232	239	3300	201	6.00
11	000	1000	232	239	4400	210	35.76	11	000	1000	232	239	4000	210	941.16
11	000	1000	241	239	1050	414	5,344.93	11	000	1000	232	239	4400	210	338.46
11	000	1000	241	239	1050	414	1,818.51	11	000	1000	232	239	5000	210	638.00
11	000	1000	241	239	1050	414	1,807.70	11	000	1000	232	239	6000	210	315.12

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<b>Total for 2023:</b>							<b>1,103,439.33</b>	<b>Total for 2024:</b>							<b>1,212,367.72</b>
11	000	1000	241	239	1050	414	1,150.03	11	000	1000	232	239	6000	210	883.80
11	000	1000	241	239	1060	414	347.56	11	000	1000	241	239	0000	963	171.02
11	000	1000	242	239	1050	414	1,250.21	11	000	1000	241	239	1050	214	137.29
11	000	1000	242	239	1050	414	425.33	11	000	1000	241	239	1050	414	6,199.76
11	000	1000	242	239	1050	414	422.78	11	000	1000	241	239	1050	414	3,642.98
11	000	1000	242	239	1050	414	268.99	11	000	1000	241	239	1050	414	1,966.37
11	000	1000	242	239	1060	414	81.30	11	000	1000	241	239	1050	414	1,257.12
11	000	1000	251	239	1050	210	2,395.57	11	000	1000	241	239	4000	214	69.08
11	000	1000	251	239	1050	210	2,903.05	11	000	1000	242	239	0000	963	40.00
11	000	1000	251	239	1050	210	4,834.81	11	000	1000	242	239	1050	214	32.10
11	000	1000	251	239	1060	210	3,911.43	11	000	1000	242	239	1050	414	1,449.88
11	000	1000	251	239	1360	201	37.67	11	000	1000	242	239	1050	414	851.95
11	000	1000	251	239	2200	210	2,610.31	11	000	1000	242	239	1050	414	459.88
11	000	1000	251	239	3300	201	37.68	11	000	1000	242	239	1050	414	294.02
11	000	1000	251	239	4000	210	2,798.35	11	000	1000	242	239	4000	214	16.16
11	000	1000	252	239	1050	210	964.61	11	000	1000	251	239	1050	210	5,091.59
11	000	1000	252	239	1050	210	1,987.45	11	000	1000	251	239	1050	210	4,024.04
11	000	1000	252	239	1110	210	536.93	11	000	1000	251	239	1050	210	5,608.02
11	000	1000	252	239	4400	210	327.82	11	000	1000	251	239	1050	415	39.15
11	000	1000	253	239	1050	210	5,105.78	11	000	1000	251	239	1110	210	155.56
11	000	1000	253	239	1050	210	6,645.04	11	000	1000	251	239	1360	201	37.67
11	000	1000	253	239	1050	210	7,195.19	11	000	1000	251	239	3300	201	37.67
11	000	1000	253	239	1060	210	6,282.37	11	000	1000	251	239	4000	210	3,305.60
11	000	1000	253	239	1110	210	312.14	11	000	1000	251	239	4400	210	2,208.74
11	000	1000	253	239	1360	201	51.11	11	000	1000	251	239	5000	210	2,858.28
11	000	1000	253	239	2200	210	5,456.88	11	000	1000	251	239	6000	210	1,870.61
11	000	1000	253	239	3300	201	17.03	11	000	1000	251	239	6000	210	3,117.54
11	000	1000	253	239	4000	210	5,712.11	11	000	1000	252	239	1050	210	3,579.41
11	000	1000	253	239	4400	210	106.81	11	000	1000	252	239	1050	210	8,047.85
11	000	1000	261	239	1050	414	5,590.18	11	000	1000	252	239	4400	210	2,512.32
11	000	1000	261	239	1050	414	2,205.36	11	000	1000	252	239	6000	210	2,968.19
11	000	1000	261	239	1050	414	2,063.29	11	000	1000	253	239	1050	210	9,464.88
11	000	1000	261	239	1050	414	1,413.79	11	000	1000	253	239	1050	210	11,638.43
11	000	1000	261	239	1060	414	486.62	11	000	1000	253	239	1050	210	8,968.36
11	000	1000	263	239	1050	414	7,586.77	11	000	1000	253	239	1050	415	53.12
11	000	1000	263	239	1050	414	2,992.99	11	000	1000	253	239	1110	210	634.16
11	000	1000	263	239	1050	414	2,800.32	11	000	1000	253	239	1360	201	51.11
11	000	1000	263	239	1050	414	1,918.74	11	000	1000	253	239	3300	201	51.11
11	000	1000	263	239	1060	414	660.43	11	000	1000	253	239	4000	210	6,400.45

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<b>Total for 2023:</b>							<b>1,103,439.33</b>	<b>Total for 2024:</b>							<b>1,212,367.72</b>
11	000	1000	271	239	1050	210	24.85	11	000	1000	253	239	4400	210	3,336.68
11	000	1000	271	239	1050	210	47.77	11	000	1000	253	239	5000	210	4,518.37
11	000	1000	271	239	1050	210	37.17	11	000	1000	253	239	6000	210	3,356.84
11	000	1000	271	239	1060	210	48.68	11	000	1000	253	239	6000	210	6,145.20
11	000	1000	271	239	1110	210	21.14	11	000	1000	261	239	1050	414	6,124.65
11	000	1000	271	239	1360	201	0.27	11	000	1000	261	239	1050	414	3,880.43
11	000	1000	271	239	2200	210	28.74	11	000	1000	261	239	1050	414	2,090.44
11	000	1000	271	239	3300	201	0.27	11	000	1000	261	239	1050	414	1,422.60
11	000	1000	271	239	4000	210	30.06	11	000	1000	261	239	4000	214	77.77
11	000	1000	271	239	4400	210	0.30	11	000	1000	263	239	1050	414	8,312.14
11	000	1000	281	239	1050	414	31.60	11	000	1000	263	239	1050	414	5,266.31
11	000	1000	281	239	1050	414	32.71	11	000	1000	263	239	1050	414	2,836.96
11	000	1000	281	239	1050	414	14.34	11	000	1000	263	239	1050	414	1,930.68
11	000	1000	281	239	1050	414	9.80	11	000	1000	263	239	4000	214	105.54
11	000	1000	281	239	1060	414	20.13	11	000	1000	271	239	1050	210	8.29
11	000	1000	619	239	1050	000	455.72	11	000	1000	271	239	1050	210	0.72
11	000	1000	619	239	1050	000	61.67	11	000	1000	271	239	1050	210	12.68
11	000	1000	653	239	1050	000	4,262.24	11	000	1000	271	239	1050	415	0.07
11	000	2132	616	239	0000	000	89.99	11	000	1000	271	239	1110	210	0.35
11	000	2135	336	239	0000	000	18,750.00	11	000	1000	271	239	1360	201	0.07
11	000	2135	336	239	0000	000	18,750.00	11	000	1000	271	239	3300	201	0.07
11	000	2135	336	239	0000	000	18,750.00	11	000	1000	271	239	4000	210	9.63
11	000	2135	336	239	0000	000	17,959.00	11	000	1000	271	239	4400	210	0.26
11	000	2140	336	239	0000	000	9,475.00	11	000	1000	271	239	5000	210	6.72
11	000	2140	336	239	0000	000	10,000.00	11	000	1000	271	239	6000	210	0.04
11	000	2140	336	239	0000	000	8,425.00	11	000	1000	271	239	6000	210	9.24
11	000	2140	336	239	0000	000	9,650.00	11	000	1000	273	239	1050	210	157.02
11	000	2152	110	239	0000	353	32,603.04	11	000	1000	273	239	1050	210	13.53
11	000	2152	110	239	0000	353	77,985.98	11	000	1000	273	239	1050	210	240.37
11	000	2152	110	239	0000	353	5,452.52	11	000	1000	273	239	1050	415	1.48
11	000	2152	110	239	0000	353	5,452.52	11	000	1000	273	239	1110	210	6.51
11	331	2152	115	239	0000	353	836.52	11	000	1000	273	239	1360	201	1.42
11	000	2152	116	239	0000	353	278.76	11	000	1000	273	239	3300	201	1.42
11	000	2152	116	239	0000	353	75.34	11	000	1000	273	239	4000	210	182.14
11	000	2152	116	239	0000	353	14.04	11	000	1000	273	239	4400	210	4.87
11	000	2152	116	239	0000	353	14.03	11	000	1000	273	239	5000	210	127.32
11	000	2152	171	239	0000	353	80.00	11	000	1000	273	239	6000	210	0.79
11	312	2152	171	239	0000	353	10,000.00	11	000	1000	273	239	6000	210	175.04
11	312	2152	171	239	0000	353	5,000.00	11	000	1000	281	239	1050	214	0.33

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<b>Total for 2023:</b>							<b>1,103,439.33</b>	<b>Total for 2024:</b>							<b>1,212,367.72</b>
11	334	2152	213	239	0000	353	15,171.68	11	000	1000	281	239	1050	414	13.27
11	000	2152	231	239	0000	353	3,252.20	11	000	1000	281	239	1050	414	8.35
11	000	2152	231	239	0000	353	5,175.38	11	000	1000	281	239	1050	414	4.46
11	000	2152	231	239	0000	353	337.15	11	000	1000	281	239	1050	414	2.98
11	000	2152	231	239	0000	353	337.15	11	000	1000	281	239	4000	214	0.16
11	000	2152	232	239	0000	353	760.60	11	000	1000	283	239	1050	214	6.29
11	000	2152	232	239	0000	353	1,210.27	11	000	1000	283	239	1050	414	251.23
11	000	2152	232	239	0000	353	78.84	11	000	1000	283	239	1050	414	157.94
11	000	2152	232	239	0000	353	78.84	11	000	1000	283	239	1050	414	84.64
11	000	2152	251	239	0000	353	2,877.83	11	000	1000	283	239	1050	414	56.58
11	000	2152	251	239	0000	353	2,128.09	11	000	1000	283	239	4000	214	2.94
11	000	2152	251	239	0000	353	396.36	11	000	1000	616	239	1050	000	16.48
11	000	2152	251	239	0000	353	396.37	11	000	1000	619	239	1050	000	5,710.01
11	000	2152	253	239	0000	353	4,283.88	11	000	1000	619	239	1050	000	1,434.85
11	000	2152	253	239	0000	353	11,027.74	11	000	1000	619	239	1050	000	600.06
11	000	2152	253	239	0000	353	557.02	11	000	1000	619	239	1050	000	2,088.81
11	000	2152	253	239	0000	353	557.02	11	000	1000	653	239	4000	000	87.89
11	000	2152	271	239	0000	353	22.13	11	000	2120	192	239	0000	203	7,201.87
11	000	2152	271	239	0000	353	40.91	11	000	2120	231	239	0000	203	441.49
11	000	2152	271	239	0000	353	2.87	11	000	2120	232	239	0000	203	103.29
11	000	2152	271	239	0000	353	2.87	11	000	2120	251	239	0000	203	542.18
11	000	2152	336	239	0000	000	15,000.00	11	000	2120	253	239	0000	203	735.67
11	000	2152	336	239	0000	000	15,000.00	11	000	2120	271	239	0000	203	1.08
11	000	2152	336	239	0000	000	17,400.00	11	000	2120	273	239	0000	203	20.47
11	000	2152	336	239	0000	000	19,200.00	11	000	2132	336	239	0000	000	4,574.17
11	000	2213	810	239	0000	000	683.66	11	000	2132	336	239	0000	000	4,574.17
11	000	2213	810	239	0000	000	253.00	11	000	2132	336	239	0000	000	4,574.17
11	000	2573	810	239	0000	000	4,249.00	11	000	2132	336	239	0000	000	4,571.17
11	000	2573	810	239	0000	000	750.00	11	000	2135	336	239	0000	000	16,765.00
11	000	2573	810	239	0000	000	450.00	11	000	2135	336	239	0000	000	13,075.00
11	000	2573	810	239	0000	000	150.00	11	000	2135	336	239	0000	000	15,630.00
11	000	2620	619	239	0000	000	127.50	11	000	2135	336	239	0000	000	15,850.00
11	000	2620	619	239	0000	000	127.50	11	000	2140	336	239	0000	000	10,000.00
11	000	2620	619	239	0000	000	127.50	11	000	2140	336	239	0000	000	6,000.00
11	000	2620	619	239	0000	000	142.80	11	000	2140	336	239	0000	000	9,150.00
11	000	2620	731	239	1050	000	300.00	11	000	2140	336	239	0000	000	9,425.00
								11	000	2152	110	239	0000	353	88,889.19
								11	331	2152	115	239	0000	353	836.52
								11	000	2152	116	239	0000	353	325.26

**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
<b>Total for 2024:</b>							<b>1,212,367.72</b>
11	312	2152	171	239	0000	353	10,000.00
11	000	2152	192	239	0000	353	10,000.00
11	334	2152	213	239	0000	353	7,998.08
11	000	2152	231	239	0000	353	7,174.98
11	312	2152	231	239	0000	353	620.00
11	000	2152	232	239	0000	353	1,678.01
11	312	2152	232	239	0000	353	145.00
11	000	2152	251	239	0000	353	3,559.47
11	000	2152	252	239	0000	353	852.05
11	000	2152	253	239	0000	353	14,629.52
11	000	2152	271	239	0000	353	14.91
11	000	2152	273	239	0000	353	282.07
11	000	2152	336	239	0000	000	22,500.00
11	000	2152	336	239	0000	000	22,500.00
11	000	2152	336	239	0000	000	22,500.00
11	000	2152	336	239	0000	000	22,500.00
11	000	2199	192	239	0000	108	10,000.00
11	000	2199	231	239	0000	108	621.83
11	000	2199	232	239	0000	108	145.45
11	000	2199	251	239	0000	108	752.65
11	000	2199	253	239	0000	108	1,021.45
11	000	2199	271	239	0000	108	1.50
11	000	2199	273	239	0000	108	28.43
11	000	2213	810	239	0000	000	683.66
11	000	2410	110	239	0000	104	1,768.98
11	000	2410	116	239	0000	104	18.08
11	000	2410	231	239	0000	104	99.84
11	000	2410	232	239	0000	104	23.33
11	000	2410	251	239	0000	104	115.04
11	000	2410	252	239	0000	104	59.91
11	000	2410	253	239	0000	104	180.72
11	000	2410	271	239	0000	104	0.26
11	000	2410	273	239	0000	104	5.08
11	000	2573	810	239	0000	000	187.96
11	000	2573	810	239	0000	000	372.00
11	000	2573	810	239	0000	000	24.00
11	000	2573	810	239	0000	000	62.00
11	000	2573	810	239	0000	000	136.00
11	000	2620	619	239	0000	000	250.00

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
<b>Total for 2024:</b>							<b>1,212,367.72</b>
11	000	2620	619	239	0000	000	213.50
11	000	2620	731	239	1050	000	375.99

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