

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

COUNTY		DISTRICT					2023-2024 OCT 1, 2023		PER CAP		2024-2025 OCT 1, 2024		PER CAP		% CHG IN EXPEND	% CHG IN PER CAP
01 ADAIR		I011 WESTVILLE					EXPENDITURE	CHILD CT	6,260	EXPENDITURES	CHILD CT	6,409	7.73	2.37		
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
Total for 2024:							1,314,633.01	Total for 2025:							1,416,282.63	
11	000	1000	110	239	1050	210	383,853.65	11	000	1000	110	239	1050	210	257,214.52	
11	000	1000	110	239	1110	210	50,774.00	11	000	1000	110	239	1110	210	51,267.00	
11	000	1000	110	239	3300	210	20,492.98	11	000	1000	110	239	2780	210	56,026.95	
11	000	1000	110	239	4000	210	27,922.50	11	000	1000	110	239	4000	210	43,201.73	
11	000	1000	110	239	5000	210	63,242.02	11	000	1000	110	239	4400	210	27,922.50	
11	000	1000	110	239	5400	210	19,756.32	11	000	1000	110	239	5000	210	64,467.48	
11	331	1000	115	239	3300	210	278.84	11	000	1000	110	239	5400	210	25,386.98	
11	000	1000	120	239	0000	414	14,645.25	11	331	1000	115	239	3300	210	836.52	
11	000	1000	120	239	1050	414	118,774.58	11	331	1000	115	239	4400	210	418.26	
11	000	1000	120	239	1050	414	15,457.15	11	000	1000	120	239	0000	414	12,401.49	
11	332	1000	125	239	1050	414	14,226.75	11	000	1000	120	239	0000	414	2,480.30	
11	332	1000	125	239	1050	415	2,276.28	11	000	1000	120	239	1050	414	135,827.02	
11	000	1000	213	239	1110	207	640.28	11	332	1000	125	239	1050	414	20,486.52	
11	334	1000	213	239	1050	210	31,992.32	11	332	1000	125	239	1050	415	2,276.28	
11	334	1000	213	239	1110	207	1,280.56	11	000	1000	192	239	1013	415	1,320.00	
11	334	1000	213	239	1110	210	7,998.08	11	000	1000	192	239	1024	415	1,200.00	
11	335	1000	223	239	1050	414	35,834.00	11	334	1000	213	239	1050	210	37,685.16	
11	335	1000	223	239	1050	414	7,998.08	11	334	1000	213	239	1110	210	8,374.48	
11	335	1000	223	239	1050	415	7,998.08	11	334	1000	213	239	4000	210	2,066.24	
11	000	1000	231	239	1050	210	17,573.82	11	334	1000	213	239	4000	210	4,187.24	
11	000	1000	231	239	1110	210	3,139.17	11	334	1000	213	239	5000	210	8,374.48	
11	000	1000	231	239	3300	210	15.80	11	334	1000	213	239	5400	210	4,187.24	
11	000	1000	232	239	1050	210	4,109.96	11	335	1000	223	239	1050	414	29,853.40	
11	000	1000	232	239	1110	210	734.22	11	335	1000	223	239	1050	415	8,374.48	
11	000	1000	232	239	3300	210	3.72	11	000	1000	231	239	1013	415	74.40	
11	000	1000	241	239	0000	414	769.68	11	000	1000	231	239	1024	415	74.40	
11	000	1000	241	239	1050	414	7,861.90	11	000	1000	231	239	1050	210	14,778.42	
11	000	1000	241	239	1050	414	902.73	11	000	1000	231	239	1110	210	3,177.92	
11	000	1000	242	239	0000	414	180.00	11	000	1000	231	239	2780	210	3,486.36	
11	000	1000	242	239	1050	414	1,838.62	11	000	1000	231	239	4000	210	2,746.80	
11	000	1000	242	239	1050	414	211.12	11	000	1000	231	239	4400	210	1,708.15	
11	000	1000	252	239	1013	415	47.38	11	000	1000	231	239	5000	210	3,541.68	
11	000	1000	253	239	1013	415	66.51	11	000	1000	231	239	5400	210	1,611.36	
11	000	1000	253	239	1050	210	31,289.51	11	000	1000	232	239	1013	415	17.40	
11	000	1000	253	239	1110	210	4,823.51	11	000	1000	232	239	1024	415	17.40	

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Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp
Total for 2024:							1,314,633.01	Total for 2025:							1,416,282.63
11	000	1000	253	239	3300	210	24.95	11	000	1000	232	239	1050	210	3,456.28
11	000	1000	263	239	0000	414	1,391.28	11	000	1000	232	239	1110	210	743.20
11	000	1000	263	239	1050	414	9,568.20	11	000	1000	232	239	2780	210	815.40
11	000	1000	263	239	1050	414	1,468.43	11	000	1000	232	239	4000	210	642.43
11	000	1000	444	239	1050	000	8,434.59	11	000	1000	232	239	4400	210	399.54
11	000	1000	444	239	1050	000	3,250.00	11	000	1000	232	239	5000	210	828.30
11	000	1000	444	239	1050	000	3,250.00	11	000	1000	232	239	5400	210	376.86
11	000	1000	619	239	1050	000	600.00	11	000	1000	241	239	0000	414	661.32
11	000	1000	643	239	1050	000	7,685.36	11	000	1000	241	239	0000	414	130.12
11	333	1000	643	239	1050	000	2,314.64	11	000	1000	241	239	1050	414	8,818.26
11	000	1000	653	239	1050	000	4,172.80	11	332	1000	241	239	1050	414	11.76
11	000	1000	653	239	1050	000	1,122.60	11	000	1000	242	239	0000	414	154.66
11	000	1000	810	239	0000	000	3,333.34	11	000	1000	242	239	0000	414	30.42
11	000	1000	810	239	0000	000	2,064.86	11	000	1000	242	239	1050	414	2,062.26
11	000	2140	110	239	0000	343	15,000.00	11	332	1000	242	239	1050	414	2.75
11	000	2140	231	239	0000	343	914.22	11	000	1000	252	239	1013	415	96.00
11	000	2140	232	239	0000	343	213.84	11	000	1000	252	239	1024	415	21.24
11	000	2140	810	239	0000	000	1,500.00	11	000	1000	253	239	1013	415	114.00
11	000	2152	110	239	0000	215	48,884.24	11	000	1000	253	239	1050	210	29,116.63
11	000	2152	110	239	0000	353	50,343.74	11	000	1000	253	239	1110	210	4,870.43
11	312	2152	171	239	0000	353	5,000.00	11	000	1000	253	239	2780	210	5,322.60
11	000	2152	192	239	1013	351	450.00	11	000	1000	253	239	4000	210	4,104.18
11	334	2152	213	239	0000	216	7,998.08	11	000	1000	253	239	4400	210	2,652.66
11	334	2152	213	239	0000	353	7,998.08	11	000	1000	253	239	5000	210	6,124.38
11	000	2152	231	239	0000	215	3,126.52	11	000	1000	253	239	5400	210	2,411.76
11	000	2152	231	239	0000	353	3,478.65	11	000	1000	263	239	0000	414	1,178.10
11	000	2152	231	239	1013	351	74.40	11	000	1000	263	239	0000	414	235.62
11	000	2152	232	239	0000	215	731.18	11	000	1000	263	239	1050	414	9,935.16
11	000	2152	232	239	0000	353	813.52	11	000	1000	444	239	1050	000	8,227.98
11	000	2152	232	239	1013	351	17.40	11	000	1000	444	239	1050	000	4,373.88
11	000	2152	252	239	1013	351	100.80	11	000	1000	444	239	1050	000	391.24
11	000	2152	253	239	0000	215	4,644.03	11	000	1000	580	239	1050	000	130.60
11	000	2152	253	239	0000	353	4,782.64	11	000	1000	619	239	0000	000	915.01
11	000	2152	253	239	1013	351	114.00	11	000	1000	619	239	1050	000	2,290.60
11	591	2152	336	239	0000	000	40,496.41	11	000	1000	619	239	1050	000	1,000.00
11	591	2152	336	239	0000	000	27,666.67	11	000	1000	651	239	1050	000	565.52
11	591	2152	336	239	0000	000	27,666.66	11	000	1000	653	239	1050	000	9,058.36
11	000	2152	810	239	0000	000	1,173.74	11	000	1000	653	239	2800	000	3,495.00
11	000	2199	193	239	0000	208	700.00	11	000	1000	681	239	0000	000	88.98

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Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp
Total for 2024:							1,314,633.01	Total for 2025:							1,416,282.63
11	000	2199	241	239	0000	208	45.65	11	000	1000	681	239	1050	000	244.77
11	000	2199	242	239	0000	208	10.70	11	000	1000	681	239	2800	000	242.10
11	000	2199	263	239	0000	208	66.50	11	000	1000	810	239	1050	000	2,667.83
11	000	2199	611	239	0000	000	282.76	11	000	1000	810	239	1050	000	3,000.00
11	000	2199	619	239	0000	000	175.99	11	000	2140	110	239	0000	205	22,000.00
11	000	2199	653	239	0000	000	428.21	11	000	2140	231	239	0000	205	1,364.04
11	000	2199	653	239	0000	000	99.99	11	000	2140	232	239	0000	205	318.96
11	000	2199	810	239	0000	000	1,211.25	11	000	2140	253	239	0000	205	3,630.01
11	000	2213	580	239	0000	000	100.00	11	000	2140	320	239	0000	000	12,000.00
11	000	2213	810	239	0000	000	165.00	11	000	2140	614	239	0000	000	159.00
11	000	2220	653	239	0000	000	1,302.00	11	000	2152	110	239	0000	215	47,204.85
11	000	2330	197	239	0000	108	323.50	11	000	2152	110	239	0000	353	48,664.35
11	334	2330	213	239	0000	108	7,958.74	11	312	2152	171	239	0000	353	5,000.00
11	000	2410	120	239	0000	615	14,452.10	11	334	2152	213	239	0000	216	8,374.48
11	000	2410	223	239	0000	615	1,098.51	11	334	2152	213	239	0000	353	8,374.48
11	000	2410	241	239	0000	615	974.88	11	000	2152	231	239	0000	215	3,004.60
11	000	2410	242	239	0000	615	227.99	11	000	2152	231	239	0000	353	3,090.56
11	000	2410	263	239	0000	615	1,477.29	11	312	2152	231	239	0000	353	310.00
11	000	2410	550	239	0000	000	1,017.50	11	000	2152	232	239	0000	215	702.72
11	000	2410	550	239	0000	000	1,017.50	11	000	2152	232	239	0000	353	722.80
11	000	2410	611	239	0000	000	58.99	11	312	2152	232	239	0000	353	72.50
11	000	2410	619	239	0000	000	158.32	11	000	2152	253	239	0000	215	4,484.51
11	000	2410	651	239	0000	000	138.88	11	000	2152	253	239	0000	353	4,623.12
11	000	2620	124	239	0000	954	450.00	11	591	2152	336	239	0000	000	33,333.34
11	000	2620	241	239	0000	954	27.90	11	591	2152	336	239	0000	000	32,721.48
11	000	2620	242	239	0000	954	6.53	11	591	2152	336	239	0000	000	33,333.32
11	000	2620	420	239	0000	000	890.00	11	000	2152	580	239	0000	000	150.00
11	000	2620	444	239	0000	000	199.98	11	000	2152	810	239	0000	000	100.00
11	000	2620	444	239	0000	000	99.99	11	000	2153	810	239	0000	000	116.90
11	000	2620	444	239	0000	000	99.99	11	000	2199	192	239	0000	208	3,955.24
11	000	2620	530	239	0000	000	1,482.50	11	000	2199	193	239	0000	208	1,000.00
11	000	2620	530	239	0000	000	587.50	11	000	2199	231	239	0000	208	245.22
11	000	2620	618	239	0000	000	534.26	11	000	2199	232	239	0000	208	57.34
11	000	2620	627	239	0000	000	8,098.99	11	000	2199	241	239	0000	208	65.78
11	000	2650	612	239	0000	000	10,756.05	11	000	2199	242	239	0000	208	15.37
11	000	2650	612	239	0000	000	3,095.35	11	000	2199	253	239	0000	208	375.74
11	000	2650	623	239	0000	000	2,054.85	11	000	2199	263	239	0000	208	95.00
11	000	2650	623	239	0000	000	2,539.61	11	000	2199	444	239	0000	000	626.85
11	000	2650	625	239	0000	000	2,176.20	11	000	2199	580	239	0000	000	943.00

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Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp
Total for 2024:							1,314,633.01	Total for 2025:							1,416,282.63
11	376	2660	344	239	0000	000	4,166.65	11	000	2199	611	239	0000	000	359.96
11	376	2660	344	239	0000	000	4,166.67	11	000	2199	611	239	0000	000	250.00
11	376	2660	344	239	0000	000	4,166.67	11	000	2199	611	239	0000	000	250.00
11	000	2720	193	239	0000	801	13,633.00	11	000	2199	619	239	0000	000	1,536.99
11	000	2720	241	239	0000	801	845.21	11	000	2199	653	239	0000	000	5,880.00
11	000	2720	242	239	0000	801	197.66	11	000	2212	192	239	0000	354	500.00
11	000	2720	263	239	0000	801	1,295.14	11	000	2212	231	239	0000	354	31.00
11	000	2720	513	239	0000	000	4,926.26	11	000	2212	232	239	0000	354	7.25
11	000	2720	760	239	0000	000	5,362.77	11	000	2212	253	239	0000	354	47.50
11	000	2730	143	239	0000	951	489.93	11	000	2213	580	239	0000	000	150.00
11	000	2730	193	239	0000	951	2,630.00	11	000	2213	580	239	0000	000	1,350.97
11	000	2730	193	239	0000	951	3,383.90	11	000	2213	810	239	0000	000	1,570.00
11	000	2730	193	239	0000	951	225.00	11	000	2213	810	239	0000	000	500.00
11	000	2730	241	239	0000	951	193.44	11	000	2220	110	239	1170	206	10,615.20
11	000	2730	241	239	0000	951	209.82	11	000	2220	110	239	1170	206	10,615.14
11	000	2730	241	239	0000	951	13.95	11	000	2220	110	239	1170	206	10,615.14
11	000	2730	242	239	0000	951	45.25	11	000	2220	231	239	1170	206	644.30
11	000	2730	242	239	0000	951	49.12	11	000	2220	231	239	1170	206	644.30
11	000	2730	242	239	0000	951	3.26	11	000	2220	231	239	1170	206	644.32
11	000	2730	263	239	0000	951	249.86	11	000	2220	232	239	1170	206	150.70
11	000	2730	263	239	0000	951	318.21	11	000	2220	232	239	1170	206	150.70
11	000	2730	263	239	0000	951	21.38	11	000	2220	232	239	1170	206	150.64
11	000	2740	810	239	0000	000	249.84	11	000	2220	253	239	1170	206	1,008.42
21	000	2620	618	239	0000	000	116.85	11	000	2220	253	239	1170	206	1,008.42
21	000	2620	618	239	0000	000	201.98	11	000	2220	253	239	1170	206	1,008.48
								11	000	2330	197	239	0000	108	274.50
								11	334	2330	213	239	0000	108	8,347.10
								11	000	2330	231	239	0000	108	687.34
								11	000	2330	232	239	0000	108	82.43
								11	000	2330	252	239	0000	108	473.51
								11	000	2330	253	239	0000	108	562.29
								11	000	2410	124	239	0000	615	900.00
								11	000	2410	241	239	0000	615	55.80
								11	000	2410	242	239	0000	615	13.05
								11	000	2410	530	239	0000	000	864.00
								11	000	2410	530	239	0000	000	864.00
								11	000	2410	530	239	0000	000	865.75
								11	000	2410	550	239	0000	000	1,521.00
								11	000	2410	580	239	0000	000	1,430.00

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Fund	Project	Function	Object	Program	Subject	Job	Total Exp
Total for 2025:							1,416,282.63
11	000	2410	619	239	0000	000	227.03
11	000	2410	619	239	0000	000	57.98
11	000	2410	810	239	0000	000	147.00
11	000	2410	810	239	0000	000	1,650.00
11	000	2620	410	239	0000	000	6,416.67
11	000	2620	420	239	0000	000	2,166.67
11	000	2620	444	239	0000	000	400.00
11	000	2620	530	239	0000	000	1,375.00
11	000	2620	530	239	0000	000	1,212.50
11	000	2650	612	239	0000	000	4,548.00
11	000	2650	612	239	0000	000	2,166.67
11	000	2650	623	239	0000	000	2,149.60
11	000	2650	623	239	0000	000	8,000.00
11	000	2650	623	239	0000	000	5,603.69
11	000	2650	625	239	0000	000	3,548.02
11	000	2650	625	239	0000	000	3,406.82
11	000	2650	625	239	0000	000	3,333.30
11	000	2650	769	239	0000	000	25,405.87
11	376	2660	344	239	0000	000	4,666.67
11	376	2660	344	239	0000	000	4,666.67
11	376	2660	344	239	0000	000	4,666.65
11	000	2720	193	239	0000	801	10,246.00
11	000	2720	241	239	0000	801	635.24
11	000	2720	242	239	0000	801	148.54
11	000	2720	263	239	0000	801	973.35
11	000	2720	513	239	0000	000	4,899.38
11	000	2730	193	239	0000	951	2,820.00
11	000	2730	193	239	0000	951	2,831.50
11	000	2730	241	239	0000	951	174.87
11	000	2730	241	239	0000	951	175.56
11	000	2730	242	239	0000	951	40.90
11	000	2730	242	239	0000	951	41.06
11	000	2730	263	239	0000	951	267.92
11	000	2730	263	239	0000	951	268.99

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