

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

COUNTY		DISTRICT		2023-2024			2024-2025			% CHG IN					
				EXPENDITURE	CHILD CT	PER CAP	EXPENDITURES	CHILD CT	PER CAP	EXPEND	PER CAP				
07 BRYAN		I001 SILO		1,154,140.98	331	3,487	1,342,210.48	364	3,687	16.30	5.75				
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp
Total for 2024:							1,154,140.98	Total for 2025:							1,342,210.48
11	000	1000	110	239	0000	213	1,166.66	11	000	1000	110	239	0000	213	41,196.11
11	000	1000	110	239	0000	213	46,439.64	11	000	1000	110	239	1050	210	91,661.00
11	000	1000	110	239	1050	210	114,498.73	11	000	1000	110	239	1050	213	43,441.60
11	000	1000	110	239	1050	210	89,235.00	11	000	1000	110	239	2780	210	64,981.43
11	000	1000	110	239	1050	213	41,403.12	11	000	1000	110	239	2780	213	50,892.20
11	000	1000	110	239	1050	213	47,332.24	11	000	1000	110	239	2780	213	47,795.25
11	000	1000	110	239	1388	210	11,584.16	11	000	1000	110	239	2780	213	144,848.60
11	000	1000	110	239	1388	213	77,126.00	11	000	1000	110	239	2780	213	52,585.00
11	000	1000	110	239	1388	213	48,342.80	11	331	1000	115	239	1050	213	836.52
11	331	1000	115	239	1050	210	836.52	11	331	1000	115	239	2780	210	766.81
11	331	1000	115	239	1050	213	836.52	11	331	1000	115	239	2780	213	1,673.04
11	331	1000	115	239	1388	213	487.97	11	000	1000	120	239	0000	418	18,916.00
11	000	1000	120	239	0000	418	22,281.71	11	000	1000	120	239	1050	414	21,055.00
11	000	1000	120	239	1050	413	41,460.00	11	000	1000	120	239	1050	418	100,635.94
11	000	1000	120	239	1050	414	56,050.53	11	000	1000	120	239	1050	418	69,868.70
11	000	1000	120	239	1050	414	46,486.07	11	000	1000	120	239	1050	418	48,153.00
11	000	1000	120	239	1050	418	77,441.80	11	000	1000	120	239	2780	418	14,435.00
11	000	1000	120	239	1050	418	16,580.28	11	000	1000	120	239	2780	418	40,102.33
11	000	1000	120	239	1110	418	21,250.00	11	000	1000	120	239	2780	418	47,729.00
11	000	1000	120	239	1388	418	25,700.00	11	000	1000	120	239	2780	418	23,727.00
11	332	1000	125	239	1050	414	2,276.28	11	377	1000	120	239	1050	418	2,835.56
11	332	1000	125	239	1050	414	948.45	11	332	1000	125	239	1050	418	2,276.28
11	332	1000	125	239	1050	418	2,276.28	11	332	1000	125	239	1050	418	4,552.56
11	332	1000	125	239	1050	418	948.45	11	332	1000	125	239	2780	418	2,276.28
11	332	1000	125	239	1050	418	2,276.28	11	332	1000	125	239	2780	418	2,276.28
11	000	1000	170	239	0000	213	352.00	11	332	1000	125	239	2780	418	2,276.28
11	000	1000	170	239	1050	210	1,056.00	11	000	1000	141	239	1050	214	160.00
11	000	1000	170	239	1050	210	10,369.70	11	000	1000	170	239	1050	210	352.00
11	000	1000	170	239	1050	213	352.00	11	000	1000	170	239	2780	210	325.00
11	000	1000	170	239	1050	213	1,452.76	11	000	1000	170	239	2780	213	4,987.50
11	000	1000	170	239	1388	213	11,166.60	11	000	1000	180	239	0000	418	352.00
11	000	1000	170	239	1388	213	352.00	11	000	1000	192	239	1050	108	10,000.00
11	000	1000	180	239	0000	418	352.00	11	000	1000	192	239	2780	213	5,839.70
11	000	1000	180	239	1050	413	4,850.00	11	000	1000	213	239	0000	213	1,034.40
11	000	1000	180	239	1050	414	5,227.00	11	000	1000	213	239	1050	210	2,024.76

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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:							1,154,140.98	Total for 2025:							1,342,210.48
11	000	1000	180	239	1050	414	872.75	11	000	1000	213	239	2780	210	86.20
11	000	1000	180	239	1050	418	8,282.40	11	000	1000	213	239	2780	213	911.28
11	000	1000	180	239	1050	418	2,435.10	11	000	1000	213	239	2780	213	862.80
11	000	1000	180	239	1110	418	2,477.00	11	000	1000	213	239	2780	213	1,034.40
11	000	1000	180	239	1388	418	3,522.00	11	000	1000	213	239	2780	213	1,034.40
11	000	1000	213	239	0000	213	1,034.40	11	334	1000	213	239	0000	213	8,347.10
11	000	1000	213	239	1050	210	2,759.52	11	334	1000	213	239	1050	210	16,694.20
11	000	1000	213	239	1050	210	1,034.40	11	334	1000	213	239	2780	213	8,347.10
11	000	1000	213	239	1050	213	862.80	11	334	1000	213	239	2780	213	8,347.10
11	000	1000	213	239	1388	210	227.82	11	334	1000	213	239	2780	213	8,347.10
11	000	1000	213	239	1388	213	1,034.40	11	334	1000	213	239	2780	213	9,026.72
11	000	1000	213	239	1388	213	1,034.40	11	000	1000	214	239	0000	213	23.39
11	334	1000	213	239	0000	213	7,958.74	11	000	1000	214	239	1050	210	46.78
11	334	1000	213	239	1050	210	7,958.74	11	000	1000	214	239	1050	213	23.39
11	334	1000	213	239	1388	210	5,919.88	11	000	1000	214	239	2780	210	16.54
11	334	1000	213	239	1388	213	2,038.86	11	000	1000	214	239	2780	213	23.39
11	334	1000	213	239	1388	213	7,762.04	11	000	1000	214	239	2780	213	15.29
11	334	1000	213	239	1388	213	7,958.74	11	000	1000	214	239	2780	213	46.78
11	334	1000	213	239	1388	214	3,398.10	11	000	1000	214	239	2780	213	23.39
11	000	1000	214	239	0000	213	22.20	11	000	1000	223	239	0000	418	862.80
11	000	1000	214	239	1050	210	61.05	11	000	1000	223	239	1050	414	862.80
11	000	1000	214	239	1050	210	44.40	11	000	1000	223	239	1050	418	2,981.80
11	000	1000	214	239	1050	213	14.52	11	000	1000	223	239	1050	418	1,941.30
11	000	1000	214	239	1050	213	20.35	11	000	1000	223	239	1050	418	242.04
11	000	1000	214	239	1388	210	5.55	11	000	1000	223	239	2780	418	790.90
11	000	1000	214	239	1388	213	22.20	11	000	1000	223	239	2780	418	719.00
11	000	1000	214	239	1388	213	22.20	11	000	1000	223	239	2780	418	221.87
11	000	1000	223	239	0000	418	862.80	11	335	1000	223	239	0000	413	679.62
11	000	1000	223	239	1050	413	1,366.10	11	335	1000	223	239	0000	418	8,347.10
11	000	1000	223	239	1050	414	1,737.52	11	335	1000	223	239	1050	414	8,347.10
11	000	1000	223	239	1050	414	790.90	11	335	1000	223	239	1050	418	23,002.44
11	000	1000	223	239	1050	418	2,255.24	11	335	1000	223	239	1050	418	18,733.06
11	000	1000	223	239	1050	418	359.50	11	335	1000	223	239	2780	414	2,038.86
11	000	1000	223	239	1110	418	625.44	11	335	1000	223	239	2780	414	6,308.24
11	335	1000	223	239	0000	418	7,958.74	11	335	1000	223	239	2780	418	8,347.10
11	335	1000	223	239	1050	414	7,958.74	11	335	1000	223	239	2780	418	8,347.10
11	335	1000	223	239	1050	414	7,318.46	11	377	1000	223	239	1050	418	121.82
11	335	1000	223	239	1050	418	15,917.48	11	000	1000	224	239	1050	414	23.39
11	335	1000	223	239	1050	418	12,716.08	11	000	1000	224	239	1050	418	107.70

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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:							1,154,140.98	Total for 2025:							1,342,210.48
11	335	1000	223	239	1050	418	3,201.40	11	000	1000	224	239	1050	418	52.33
11	335	1000	223	239	1388	418	7,958.74	11	000	1000	224	239	1050	418	46.78
11	000	1000	224	239	1050	413	44.40	11	000	1000	224	239	2780	418	44.93
11	000	1000	224	239	1050	414	66.60	11	000	1000	224	239	2780	418	43.08
11	000	1000	224	239	1050	414	27.75	11	000	1000	224	239	2780	418	21.54
11	000	1000	224	239	1050	418	74.00	11	377	1000	224	239	1050	418	3.70
11	000	1000	224	239	1050	418	25.90	11	000	1000	231	239	0000	213	2,962.04
11	000	1000	224	239	1110	418	22.20	11	000	1000	231	239	1050	108	627.96
11	000	1000	224	239	1388	418	22.20	11	000	1000	231	239	1050	210	5,389.74
11	000	1000	231	239	0000	213	2,217.70	11	000	1000	231	239	1050	213	2,727.70
11	000	1000	231	239	1050	210	6,603.06	11	000	1000	231	239	2780	210	4,020.30
11	000	1000	231	239	1050	210	6,147.22	11	000	1000	231	239	2780	213	2,973.68
11	000	1000	231	239	1050	213	2,456.05	11	000	1000	231	239	2780	213	2,808.43
11	000	1000	231	239	1050	213	3,076.53	11	000	1000	231	239	2780	213	9,338.69
11	000	1000	231	239	1388	210	672.79	11	000	1000	231	239	2780	213	3,574.07
11	000	1000	231	239	1388	213	5,468.99	11	000	1000	232	239	0000	213	692.71
11	000	1000	231	239	1388	213	2,966.72	11	000	1000	232	239	1050	108	146.77
11	000	1000	232	239	0000	213	525.32	11	000	1000	232	239	1050	210	1,260.53
11	000	1000	232	239	1050	210	1,544.27	11	000	1000	232	239	1050	213	637.97
11	000	1000	232	239	1050	210	1,437.64	11	000	1000	232	239	2780	210	940.29
11	000	1000	232	239	1050	213	574.41	11	000	1000	232	239	2780	213	695.40
11	000	1000	232	239	1050	213	719.46	11	000	1000	232	239	2780	213	656.78
11	000	1000	232	239	1388	210	157.35	11	000	1000	232	239	2780	213	2,184.05
11	000	1000	232	239	1388	213	1,279.03	11	000	1000	232	239	2780	213	835.93
11	000	1000	232	239	1388	213	693.84	11	000	1000	241	239	0000	418	759.75
11	000	1000	241	239	0000	418	1,148.77	11	000	1000	241	239	1050	214	9.92
11	000	1000	241	239	1050	413	2,943.80	11	000	1000	241	239	1050	414	1,308.59
11	000	1000	241	239	1050	414	3,693.94	11	000	1000	241	239	1050	418	6,146.21
11	000	1000	241	239	1050	414	3,056.79	11	000	1000	241	239	1050	418	4,399.19
11	000	1000	241	239	1050	418	5,405.75	11	000	1000	241	239	1050	418	3,182.12
11	000	1000	241	239	1050	418	1,219.73	11	000	1000	241	239	2780	418	855.79
11	000	1000	241	239	1110	418	1,499.62	11	000	1000	241	239	2780	418	2,491.66
11	000	1000	241	239	1388	418	1,732.75	11	000	1000	241	239	2780	418	3,148.08
11	000	1000	242	239	0000	418	268.63	11	000	1000	241	239	2780	418	1,527.90
11	000	1000	242	239	1050	413	688.47	11	377	1000	241	239	1050	418	235.88
11	000	1000	242	239	1050	414	863.89	11	000	1000	242	239	0000	418	177.68
11	000	1000	242	239	1050	414	714.93	11	000	1000	242	239	1050	214	2.32
11	000	1000	242	239	1050	418	1,264.14	11	000	1000	242	239	1050	414	306.03
11	000	1000	242	239	1050	418	304.26	11	000	1000	242	239	1050	418	1,437.29

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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 2024:							1,154,140.98	Total for 2025:							1,342,210.48
11	000	1000	242	239	1110	418	350.70	11	000	1000	242	239	1050	418	1,028.83
11	000	1000	242	239	1388	418	405.24	11	000	1000	242	239	1050	418	744.23
11	000	1000	253	239	0000	213	4,145.85	11	000	1000	242	239	2780	418	200.17
11	000	1000	253	239	1050	210	11,182.30	11	000	1000	242	239	2780	418	582.70
11	000	1000	253	239	1050	210	9,573.62	11	000	1000	242	239	2780	418	736.28
11	000	1000	253	239	1050	213	4,042.88	11	000	1000	242	239	2780	418	357.34
11	000	1000	253	239	1050	213	4,636.47	11	377	1000	242	239	1050	418	55.16
11	000	1000	253	239	1388	210	1,122.67	11	000	1000	253	239	0000	213	4,812.62
11	000	1000	253	239	1388	213	8,504.49	11	000	1000	253	239	1050	108	950.40
11	000	1000	253	239	1388	213	4,716.48	11	000	1000	253	239	1050	210	8,883.74
11	000	1000	262	239	1050	414	98.00	11	000	1000	253	239	1050	213	4,128.39
11	000	1000	262	239	1388	418	29.57	11	000	1000	253	239	2780	210	10,415.89
11	000	1000	263	239	0000	418	2,214.20	11	000	1000	253	239	2780	213	4,923.57
11	000	1000	263	239	1050	413	4,533.45	11	000	1000	253	239	2780	213	4,623.99
11	000	1000	263	239	1050	414	3,829.01	11	000	1000	253	239	2780	213	14,338.11
11	000	1000	263	239	1050	414	4,582.49	11	000	1000	253	239	2780	213	5,642.55
11	000	1000	263	239	1050	418	8,364.31	11	000	1000	263	239	0000	418	1,891.90
11	000	1000	263	239	1050	418	950.19	11	000	1000	263	239	1050	418	9,739.82
11	000	1000	263	239	1110	418	2,315.61	11	000	1000	263	239	1050	418	6,827.82
11	000	1000	263	239	1388	418	2,837.00	11	000	1000	263	239	1050	418	2,272.86
11	000	1000	273	239	0000	213	4.27	11	000	1000	263	239	2780	418	1,401.37
11	000	1000	273	239	0000	213	171.48	11	000	1000	263	239	2780	418	3,916.40
11	000	1000	273	239	1050	210	423.49	11	000	1000	263	239	2780	418	4,606.67
11	000	1000	273	239	1050	210	365.04	11	000	1000	263	239	2780	418	2,277.17
11	000	1000	273	239	1050	213	153.03	11	377	1000	263	239	1050	418	394.12
11	000	1000	273	239	1050	213	178.79	11	000	1000	273	239	0000	213	163.07
11	000	1000	273	239	1388	210	42.46	11	000	1000	273	239	1050	108	39.58
11	000	1000	273	239	1388	213	323.58	11	000	1000	273	239	1050	210	364.23
11	000	1000	273	239	1388	213	178.46	11	000	1000	273	239	1050	213	171.96
11	331	1000	273	239	1050	210	3.07	11	000	1000	273	239	2780	210	258.51
11	331	1000	273	239	1050	213	3.07	11	000	1000	273	239	2780	213	201.45
11	331	1000	273	239	1388	213	1.79	11	000	1000	273	239	2780	213	189.19
11	000	1000	283	239	0000	414	82.95	11	000	1000	273	239	2780	213	593.11
11	000	1000	283	239	1050	413	118.22	11	000	1000	273	239	2780	213	231.27
11	000	1000	283	239	1050	413	169.72	11	000	1000	283	239	0000	418	76.27
11	000	1000	283	239	1050	414	464.52	11	000	1000	283	239	1050	214	0.63
11	000	1000	283	239	1050	414	173.56	11	000	1000	283	239	1050	414	83.34
11	000	1000	283	239	1050	414	69.69	11	000	1000	283	239	1050	418	398.36
11	000	1000	283	239	1050	418	33.16	11	000	1000	283	239	1050	418	276.57

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Total for 2024:							1,154,140.98	Total for 2025:							1,342,210.48
11	000	1000	283	239	1110	414	86.96	11	000	1000	283	239	1050	418	190.61
11	000	1000	283	239	1388	414	107.09	11	000	1000	283	239	2780	418	57.14
11	332	1000	283	239	1050	414	16.68	11	000	1000	283	239	2780	418	158.74
11	332	1000	283	239	1050	414	3.48	11	000	1000	283	239	2780	418	188.93
11	332	1000	283	239	1050	414	8.34	11	000	1000	283	239	2780	418	93.92
11	000	1000	614	239	0000	000	97.27	11	000	1000	614	239	0000	000	909.37
11	000	1000	614	239	0000	000	536.80	11	000	1000	614	239	0000	000	658.80
11	000	1000	619	239	0000	000	559.02	11	591	1000	619	239	0000	000	1,973.53
11	000	1000	619	239	1050	000	496.44	11	000	2135	336	239	0000	000	5,388.75
11	333	1000	641	239	1050	000	1,382.21	11	000	2140	192	239	0000	343	2,200.00
11	333	1000	641	239	1050	000	2,438.39	11	591	2140	192	239	0000	343	890.63
11	000	1000	653	239	0000	000	5,227.00	11	000	2140	231	239	0000	343	135.09
11	000	1000	681	239	0000	000	58.99	11	591	2140	231	239	0000	343	73.71
11	000	2135	336	239	0000	000	10,901.58	11	000	2140	232	239	0000	343	31.58
11	000	2140	252	239	0000	343	173.10	11	591	2140	232	239	0000	343	17.24
11	000	2152	810	239	0000	000	270.00	11	000	2140	251	239	0000	343	167.28
11	000	2199	682	239	0000	000	103.84	11	591	2140	251	239	0000	343	91.26
11	000	2213	810	239	0000	000	1,340.00	11	591	2140	252	239	0000	343	103.30
11	000	2213	810	239	0000	000	478.00	11	000	2140	253	239	0000	343	227.02
11	000	2213	810	239	0000	000	225.00	11	591	2140	253	239	0000	343	123.86
11	000	2330	337	239	0000	000	275.96	11	000	2140	273	239	0000	343	8.71
11	000	2340	192	239	0000	108	10,000.00	11	000	2152	337	239	0000	000	8,500.00
11	000	2340	231	239	0000	108	517.19	11	000	2152	810	239	0000	000	295.00
11	000	2340	232	239	0000	108	120.99	11	000	2199	810	239	0000	000	84.00
11	000	2340	253	239	0000	108	961.15	11	000	2213	580	239	0000	000	130.07
11	000	2340	273	239	0000	108	36.65	11	000	2213	810	239	0000	000	39.00
11	000	2720	193	239	0000	802	1,475.00	11	000	2230	733	239	0000	000	9,870.38
11	000	2720	193	239	0000	802	900.00	11	591	2330	337	239	0000	000	934.00
11	000	2720	193	239	0000	803	450.00	11	000	2340	192	239	0000	108	10,000.00
11	000	2720	193	239	1050	802	600.00	11	000	2340	231	239	0000	108	591.05
11	000	2720	241	239	0000	802	102.42	11	000	2340	232	239	0000	108	138.25
11	000	2720	241	239	0000	802	53.64	11	000	2340	253	239	0000	108	960.73
11	000	2720	241	239	0000	803	29.97	11	000	2340	273	239	0000	108	39.58
11	000	2720	241	239	1050	802	39.25	11	000	2720	193	239	0000	802	575.00
11	000	2720	242	239	0000	802	23.95	11	591	2720	193	239	0000	802	4,300.00
11	000	2720	242	239	0000	802	12.55	11	591	2720	193	239	0000	803	175.00
11	000	2720	242	239	0000	803	7.01	11	591	2720	193	239	2780	802	65.58
11	000	2720	242	239	1050	802	9.18	11	000	2720	241	239	0000	802	35.65
11	000	2720	263	239	0000	802	9.61	11	591	2720	241	239	0000	802	286.08

**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 2024:							1,154,140.98	Total for 2025:							1,342,210.48
11	000	2720	263	239	0000	802	87.16	11	591	2720	241	239	0000	803	10.87
11	000	2720	263	239	0000	803	42.78	11	591	2720	241	239	2780	802	72.13
11	000	2720	263	239	1050	802	57.45	11	000	2720	242	239	0000	802	8.34
11	000	2720	283	239	0000	802	80.90	11	591	2720	242	239	0000	802	66.93
11	000	2720	283	239	0000	803	24.68	11	591	2720	242	239	0000	803	2.54
11	000	2720	283	239	0000	803	49.36	11	591	2720	242	239	2780	802	16.86
11	000	2720	283	239	1050	802	32.91	11	591	2720	262	239	0000	802	182.00
								11	591	2720	262	239	0000	803	14.00
								11	591	2720	262	239	2780	802	68.92
								11	591	2720	263	239	0000	802	216.30
								11	591	2720	263	239	0000	803	17.16
								11	591	2720	263	239	2780	802	66.56
								11	000	2720	283	239	0000	802	34.06
								11	000	2720	516	239	1050	000	100.00

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