

**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
07 BRYAN		I048 CALERA					EXPENDITURE	CHILD CT	2,489	EXPENDITURES	CHILD CT	3,630	66.93	45.84		
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
<b>Total for 2024:</b>							<b>619,815.16</b>								<b>Total for 2025:</b>	<b>1,034,639.83</b>
11	000	1000	110	239	0000	213	54,291.79	11	000	1000	110	239	0000	213	143,203.11	
11	000	1000	110	239	0000	213	18,049.10	11	000	1000	110	239	2300	210	23,326.32	
11	331	1000	115	239	0000	213	836.52	11	331	1000	115	239	0000	213	1,324.49	
11	000	1000	120	239	0000	414	8,048.40	11	000	1000	120	239	0000	414	4,106.40	
11	000	1000	120	239	1050	414	149,024.33	11	000	1000	120	239	1050	414	267,558.11	
11	332	1000	125	239	1050	414	9,863.88	11	377	1000	120	239	1050	414	9,574.74	
11	000	1000	170	239	0000	213	1,600.00	11	000	1000	120	239	0000	414	452.40	
11	000	1000	170	239	0000	213	400.00	11	000	1000	120	239	1050	414	15,680.00	
11	000	1000	180	239	1050	414	1,600.00	11	332	1000	125	239	1050	414	18,779.31	
11	000	1000	192	239	0000	213	4,666.65	11	000	1000	170	239	0000	213	3,000.00	
11	000	1000	192	239	0000	213	1,500.00	11	000	1000	170	239	2755	213	600.00	
11	334	1000	213	239	0000	213	34,396.08	11	000	1000	180	239	1050	414	10,340.00	
11	335	1000	223	239	0000	414	1,280.56	11	000	1000	180	239	1050	414	600.00	
11	000	1000	231	239	0000	213	3,213.27	11	000	1000	192	239	0000	213	1,974.99	
11	000	1000	231	239	0000	213	1,238.97	11	000	1000	192	239	0000	213	7,700.00	
11	000	1000	232	239	0000	213	751.51	11	334	1000	213	239	0000	213	28,439.40	
11	000	1000	232	239	0000	213	289.70	11	334	1000	213	239	1050	415	8,347.10	
11	000	1000	241	239	0000	414	517.18	11	334	1000	213	239	2755	210	1,359.24	
11	000	1000	241	239	1050	414	9,817.45	11	334	1000	213	239	2755	213	6,987.86	
11	000	1000	242	239	0000	414	120.97	11	335	1000	223	239	1050	414	68,815.66	
11	000	1000	242	239	1050	414	2,296.21	11	335	1000	223	239	1050	414	7,667.48	
11	000	1000	253	239	0000	213	5,963.42	11	000	1000	231	239	0000	213	8,666.95	
11	000	1000	253	239	0000	213	1,895.21	11	000	1000	231	239	2300	210	1,438.02	
11	000	1000	263	239	1050	414	8,760.85	11	000	1000	231	239	0000	213	475.10	
11	000	1000	273	239	0000	213	124.28	11	000	1000	231	239	2755	213	37.20	
11	000	1000	273	239	0000	213	40.94	11	000	1000	232	239	0000	213	2,026.97	
11	331	1000	273	239	0000	213	1.72	11	000	1000	232	239	2300	210	336.34	
11	000	1000	283	239	0000	414	16.52	11	000	1000	232	239	0000	213	111.12	
11	000	1000	283	239	1050	414	309.13	11	000	1000	232	239	2755	213	8.70	
11	332	1000	283	239	1050	414	20.24	11	000	1000	241	239	0000	414	254.61	
11	000	1000	614	239	1050	000	2,528.87	11	000	1000	241	239	1050	414	18,547.61	
11	000	1000	681	239	0000	000	291.08	11	000	1000	241	239	0000	414	28.05	
11	000	1000	681	239	1050	000	1,294.20	11	000	1000	241	239	1050	414	1,009.32	
11	000	2120	337	239	0000	000	10,500.00	11	000	1000	242	239	0000	414	59.54	
11	000	2135	336	239	0000	000	49,879.74	11	000	1000	242	239	1050	414	4,337.91	

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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 2024:</b>							<b>619,815.16</b>	<b>Total for 2025:</b>							<b>1,034,639.83</b>
11	000	2140	336	239	0000	000	19,400.00	11	000	1000	242	239	0000	414	6.56
11	000	2152	110	239	0000	353	82,648.99	11	000	1000	242	239	1050	414	236.10
11	000	2152	120	239	0000	216	38,220.00	11	000	1000	253	239	0000	213	14,062.93
11	000	2152	170	239	0000	353	400.00	11	000	1000	253	239	2300	210	2,216.04
11	312	2152	171	239	0000	353	5,000.00	11	000	1000	253	239	0000	213	731.51
11	000	2152	180	239	0000	216	400.00	11	000	1000	253	239	2755	213	57.00
11	000	2152	192	239	0000	353	13,096.00	11	000	1000	263	239	1050	414	18,947.52
11	000	2152	193	239	0000	216	13,520.00	11	000	1000	263	239	1050	414	1,546.56
11	334	2152	213	239	0000	353	7,958.74	11	000	1000	273	239	0000	213	498.36
11	000	2152	231	239	0000	353	6,286.81	11	000	1000	273	239	1050	210	13.16
11	312	2152	231	239	0000	353	310.00	11	000	1000	273	239	2300	210	44.64
11	000	2152	232	239	0000	353	1,470.32	11	331	1000	273	239	0000	213	2.53
11	312	2152	232	239	0000	353	72.50	11	000	1000	273	239	0000	213	84.24
11	000	2152	241	239	0000	216	3,339.97	11	000	1000	283	239	0000	414	7.86
11	000	2152	242	239	0000	216	781.12	11	000	1000	283	239	1050	414	489.51
11	000	2152	252	239	0000	353	598.45	11	332	1000	283	239	1050	414	35.94
11	000	2152	253	239	0000	353	9,403.96	11	000	1000	283	239	0000	414	0.87
11	000	2152	263	239	0000	216	4,953.36	11	000	1000	283	239	1050	414	31.15
11	000	2152	273	239	0000	353	197.32	11	000	1000	614	239	1050	000	2,536.06
11	312	2152	273	239	0000	353	10.26	11	000	1000	614	239	6000	000	197.00
11	000	2152	283	239	0000	216	107.01	11	000	1000	619	239	0000	000	47.34
11	000	2199	682	239	0000	000	480.00	11	000	1000	653	239	0000	000	180.87
11	000	2199	683	239	0000	000	357.00	11	000	1000	681	239	0000	000	17.98
11	000	2213	580	239	0000	000	145.73	11	000	1000	681	239	1050	000	1,645.39
11	000	2213	810	239	0000	000	924.75	11	000	1000	681	239	0000	000	788.94
11	000	2213	810	239	0000	000	50.00	11	000	2120	337	239	0000	000	252.01
11	000	2213	860	239	0000	000	700.00	11	000	2135	336	239	0000	000	40,138.54
11	000	2213	860	239	0000	000	200.00	11	000	2140	336	239	0000	000	12,831.75
11	000	2330	310	239	0000	000	1,323.00	11	000	2152	110	239	0000	353	82,530.42
11	698	2511	810	239	0000	000	5,819.63	11	000	2152	120	239	0000	216	72,940.00
11	000	2620	651	239	0000	000	627.07	11	000	2152	170	239	0000	353	600.00
11	000	2720	512	239	0000	000	15,584.40	11	312	2152	171	239	0000	353	5,000.00
								11	000	2152	180	239	0000	216	1,200.00
								11	000	2152	192	239	0000	353	14,032.50
								11	000	2152	193	239	0000	216	15,180.00
								11	000	2152	213	239	0000	353	310.00
								11	334	2152	213	239	0000	353	8,347.10
								11	335	2152	223	239	0000	216	16,694.20
								11	000	2152	231	239	0000	353	6,402.19

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Fund	Project	Function	Object	Program	Subject	Job	Total Exp
<b>Total for 2025:</b>							<b>1,034,639.83</b>
11	000	2152	232	239	0000	353	1,497.29
11	000	2152	241	239	0000	216	5,079.86
11	000	2152	242	239	0000	216	1,188.05
11	000	2152	253	239	0000	353	9,642.10
11	000	2152	263	239	0000	216	8,485.39
11	000	2152	273	239	0000	353	202.34
11	000	2152	283	239	0000	216	170.93
11	000	2152	336	239	0000	000	202.34
11	000	2152	580	239	0000	000	178.64
11	000	2199	619	239	0000	000	99.49
11	000	2199	682	239	0000	000	53.76
11	000	2213	337	239	0000	000	851.05
11	000	2213	337	239	0000	000	50.00
11	000	2213	810	239	0000	000	224.55
11	000	2213	860	239	0000	000	199.60
11	000	2213	860	239	0000	000	200.00
11	000	2230	653	239	0000	000	336.22
11	000	2319	337	239	0000	000	385.00
11	000	2319	811	239	0000	000	12.00
11	000	2319	860	239	0000	000	100.00
11	000	2319	860	239	0000	000	65.00
11	000	2330	310	239	0000	000	441.00
11	000	2720	512	239	0000	000	16,916.40

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