

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

COUNTY		DISTRICT		2023-2024 OCT 1, 2023			2024-2025 OCT 1, 2024			% CHG IN EXPEND	% CHG IN PER CAP				
11 CHEROKEE		C010 LOWREY		EXPENDITURE	CHILD CT	PER CAP	EXPENDITURES	CHILD CT	PER CAP	57.24	51.63				
<b>Fund</b>	<b>Project</b>	<b>Function</b>	<b>Object</b>	<b>Program</b>	<b>Subject</b>	<b>Job</b>	<b>Total Exp</b>	<b>Fund</b>	<b>Project</b>	<b>Function</b>	<b>Object</b>	<b>Program</b>	<b>Subject</b>	<b>Job</b>	<b>Total Exp</b>
<b>Total for 2024:</b>							<b>101,092.94</b>	<b>Total for 2025:</b>							<b>158,959.83</b>
11	000	1000	120	239	1050	414	23,638.93	11	000	1000	110	239	1013	210	861.92
11	332	1000	125	239	1050	414	2,276.28	11	000	1000	110	239	1050	210	19,391.59
11	334	1000	213	239	1050	210	7,958.74	11	000	1000	120	239	1050	418	42,645.16
11	335	1000	223	239	1050	414	7,958.74	11	332	1000	125	239	1050	418	4,552.56
11	000	1000	242	239	1050	414	330.93	11	334	1000	213	239	1050	210	8,347.10
11	000	1000	261	239	1050	414	829.71	11	335	1000	223	239	1050	418	8,347.10
11	000	1000	263	239	1050	414	2,251.97	11	000	1000	231	239	1013	210	59.37
11	000	1000	591	239	1050	000	19,504.00	11	000	1000	231	239	1050	210	2,768.03
11	000	1000	616	239	1050	000	173.17	11	000	1000	232	239	1013	210	15.19
11	000	1000	617	239	1050	000	61.92	11	000	1000	232	239	1050	210	707.04
11	000	1000	658	239	1050	000	30.96	11	000	1000	241	239	1050	418	2,540.13
11	000	2152	320	239	0000	000	17,964.55	11	000	1000	242	239	1050	418	651.58
11	000	2152	591	239	0000	000	18,113.04	11	000	1000	251	239	1013	210	3.24
								11	000	1000	251	239	1050	210	156.72
								11	000	1000	252	239	1013	210	86.87
								11	000	1000	252	239	1050	210	2,609.26
								11	000	1000	253	239	1013	210	103.18
								11	000	1000	253	239	1050	210	4,940.77
								11	000	1000	261	239	1050	418	137.53
								11	000	1000	263	239	1050	418	4,111.89
								11	000	1000	591	239	1050	000	19,504.00
								11	000	1000	616	239	1050	000	156.02
								11	000	2152	320	239	0000	000	15,074.82
								11	000	2152	591	239	0000	000	21,104.36
								11	000	2213	580	239	0000	000	51.70
								11	000	2560	540	239	0000	000	32.70

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