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

COUNTY	DISTRICT	2023-2024 EXPENDITURE	2023-2024 OCT 1, 2023 CHILD CT	2023-2024 PER CAP	2024-2025 EXPENDITURES	2024-2025 OCT 1, 2024 CHILD CT	2024-2025 PER CAP	% CHG IN EXPEND	% CHG IN PER CAP
15 COAL	C004 COTTONWOOD	149,288.78	54	2,765	149,288.78	57	2,619	0.00	(5.26)

Fund	Project	Function	Object	Program	Subject	Job	Total Exp
						Total for 2024:	149,288.78
11	000	1000	110	239	1050	213	18,353.45
11	000	1000	120	239	1050	414	15,750.00
11	334	1000	213	239	1050	213	7,998.08
11	000	1000	231	239	1050	213	988.56
11	000	1000	232	239	1050	213	231.24
11	000	1000	241	239	1050	414	931.68
11	000	1000	242	239	1050	414	217.92
11	000	1000	253	239	1050	213	1,743.60
11	000	1000	263	239	1050	414	1,496.28
11	000	1000	271	239	1050	213	429.42
11	000	1000	273	239	1050	213	782.87
11	000	1000	281	239	1050	414	112.48
11	000	1000	283	239	1050	414	205.05
11	000	1000	449	239	1050	000	1,718.50
11	000	1000	619	239	0000	000	9.97
11	000	1000	619	239	1050	000	34.99
11	000	1000	656	239	1050	000	768.76
11	000	2120	320	239	0000	000	5,738.08
11	000	2132	336	239	0000	000	100.00
11	000	2135	320	239	0000	000	12,481.25
11	000	2140	320	239	0000	000	27,239.00
11	000	2152	320	239	0000	000	50,511.60
11	000	2720	760	239	0000	000	1,446.00

Fund	Project	Function	Object	Program	Subject	Job	Total Exp
						Total for 2025:	149,288.78
11	000	1000	110	239	1050	213	19,795.80
11	000	1000	120	239	1050	414	16,250.00
11	334	1000	213	239	1050	213	8,374.48
11	000	1000	231	239	1050	213	1,319.99
11	000	1000	232	239	1050	213	308.76
11	000	1000	241	239	1050	414	962.64
11	000	1000	242	239	1050	414	225.12
11	000	1000	253	239	1050	213	1,928.05
11	000	1000	263	239	1050	414	1,543.79
11	000	1000	271	239	1050	213	442.62
11	000	1000	273	239	1050	213	579.38
11	000	1000	281	239	1050	414	119.61
11	000	1000	283	239	1050	414	156.57
11	000	2120	320	239	0000	000	1,099.56
11	000	2135	320	239	0000	000	11,490.25
11	000	2140	320	239	0000	000	33,774.00
11	000	2152	320	239	0000	000	50,458.01
11	000	2213	180	239	1050	414	175.50
11	000	2213	241	239	1050	414	10.88
11	000	2213	242	239	1050	414	2.54
11	000	2213	281	239	1050	414	1.29
11	000	2213	283	239	1050	414	1.70
11	000	2511	580	239	0000	000	48.24
11	000	2575	810	239	0000	000	220.00

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