

**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		
21 DELAWARE		I003 KANSAS					EXPENDITURE	CHILD CT	PER CAP	EXPENDITURES	CHILD CT	PER CAP	(2.83)	0.45		
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
<b>Total for 2024:</b>							<b>856,296.31</b>		<b>Total for 2025:</b>							<b>832,060.83</b>
11	000	1000	110	239	1024	213	56,970.90	11	000	1000	110	239	1050	210	1,389.65	
11	000	1000	110	239	1050	210	30,683.47	11	000	1000	110	239	1050	213	57,488.55	
11	000	1000	110	239	1050	210	1,718.96	11	000	1000	120	239	0000	414	8,069.40	
11	000	1000	110	239	1050	210	48,203.40	11	000	1000	120	239	0000	418	6,357.75	
11	000	1000	120	239	0000	414	7,920.00	11	000	1000	120	239	1050	414	6,100.00	
11	000	1000	120	239	1050	414	68,929.23	11	000	1000	120	239	1050	418	78,441.36	
11	000	1000	120	239	1050	414	5,085.69	11	000	1000	120	239	1050	418	54,560.26	
11	000	1000	120	239	1050	414	6,051.54	11	000	1000	120	239	1050	418	17,277.94	
11	000	1000	120	239	1050	418	15,763.64	11	332	1000	125	239	0000	414	1,327.83	
11	000	1000	120	239	1050	418	60,057.78	11	332	1000	125	239	1050	414	1,517.52	
11	000	1000	120	239	1050	418	9,387.29	11	332	1000	125	239	1050	418	2,276.28	
11	000	1000	125	239	1050	418	321.14	11	334	1000	213	239	1050	210	32,708.78	
11	332	1000	125	239	1050	414	3,319.57	11	334	1000	213	239	1050	210	4,921.62	
11	000	1000	142	239	1050	214	5,040.00	11	334	1000	213	239	1050	213	8,347.10	
11	000	1000	142	239	1050	414	58.25	11	334	1000	213	239	4400	210	8,347.10	
11	000	1000	143	239	1050	414	174.75	11	334	1000	213	239	4400	210	707.00	
11	000	1000	149	239	0000	414	666.86	11	335	1000	223	239	0000	418	1,359.24	
11	000	1000	149	239	1050	418	387.28	11	335	1000	223	239	1050	413	2,038.86	
11	334	1000	213	239	1050	210	32,514.58	11	335	1000	223	239	1050	414	6,308.24	
11	334	1000	213	239	1050	210	320.14	11	335	1000	223	239	1050	418	33,388.40	
11	334	1000	213	239	1050	213	7,958.74	11	335	1000	223	239	1050	418	25,041.30	
11	334	1000	213	239	4400	210	7,958.74	11	335	1000	223	239	1050	418	9,706.34	
11	335	1000	223	239	1050	413	5,436.96	11	000	1000	231	239	1050	210	85.43	
11	335	1000	223	239	1050	414	23,876.22	11	000	1000	231	239	1050	213	3,544.43	
11	335	1000	223	239	1050	414	1,920.84	11	000	1000	232	239	1050	210	19.99	
11	335	1000	223	239	1050	418	7,958.74	11	000	1000	232	239	1050	213	828.98	
11	335	1000	223	239	1050	418	23,876.22	11	000	1000	232	239	4400	210	54.15	
11	335	1000	223	239	1050	418	6,082.66	11	000	1000	241	239	0000	414	573.82	
11	000	1000	231	239	1024	213	3,522.31	11	000	1000	241	239	0000	418	389.44	
11	000	1000	231	239	1050	210	114.44	11	000	1000	241	239	1050	402	32.16	
11	000	1000	231	239	1050	210	221.38	11	000	1000	241	239	1050	414	336.50	
11	000	1000	232	239	1024	213	823.71	11	000	1000	241	239	1050	418	4,677.67	
11	000	1000	232	239	1050	210	26.76	11	000	1000	241	239	1050	418	3,735.33	
11	000	1000	241	239	1050	418	1,001.58	11	000	1000	241	239	1050	418	1,139.35	
11	000	1000	241	239	1050	418	4,003.26	11	000	1000	242	239	0000	414	134.20	

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<b>Total for 2024:</b>							<b>856,296.31</b>	<b>Total for 2025:</b>							<b>832,060.83</b>
11	000	1000	241	239	1050	418	566.39	11	000	1000	242	239	0000	418	91.09
11	000	1000	242	239	0000	414	112.98	11	000	1000	242	239	1050	402	7.52
11	000	1000	242	239	1050	214	73.11	11	000	1000	242	239	1050	414	75.40
11	000	1000	242	239	1050	414	1,013.65	11	000	1000	242	239	1050	418	1,102.65
11	000	1000	242	239	1050	414	81.74	11	000	1000	242	239	1050	418	873.47
11	000	1000	242	239	1050	414	92.61	11	000	1000	242	239	1050	418	266.51
11	000	1000	242	239	1050	418	234.21	11	000	1000	252	239	1050	213	1,149.78
11	000	1000	242	239	1050	418	936.30	11	000	1000	253	239	1050	210	132.01
11	000	1000	242	239	1050	418	132.45	11	000	1000	253	239	1050	213	5,461.44
11	000	1000	253	239	1024	213	5,412.23	11	000	1000	261	239	1050	418	183.90
11	000	1000	253	239	1050	210	171.47	11	000	1000	263	239	0000	418	603.98
11	000	1000	263	239	0000	414	752.37	11	000	1000	263	239	1050	402	47.50
11	000	1000	263	239	1050	414	5,830.00	11	000	1000	263	239	1050	414	579.50
11	000	1000	263	239	1050	414	370.98	11	000	1000	263	239	1050	418	7,451.95
11	000	1000	263	239	1050	414	574.88	11	000	1000	263	239	1050	418	5,183.18
11	000	1000	263	239	1050	418	1,520.74	11	000	1000	263	239	1050	418	1,646.82
11	000	1000	263	239	1050	418	5,471.94	11	000	1000	273	239	1050	210	150.75
11	000	1000	263	239	1050	418	891.78	11	000	1000	273	239	1050	210	157.53
11	000	1000	273	239	1024	213	134.31	11	000	1000	273	239	1050	213	178.21
11	000	1000	273	239	1050	210	102.12	11	000	1000	273	239	4400	210	178.91
11	000	1000	273	239	1050	210	211.24	11	000	1000	283	239	0000	414	25.02
11	000	1000	273	239	1050	210	118.58	11	000	1000	283	239	0000	418	19.71
11	000	1000	273	239	4400	210	134.31	11	000	1000	283	239	1050	414	73.47
11	000	1000	283	239	0000	414	18.67	11	000	1000	283	239	1050	418	243.17
11	000	1000	283	239	1050	214	11.88	11	000	1000	283	239	1050	418	169.14
11	000	1000	283	239	1050	414	163.05	11	000	1000	283	239	1050	418	53.56
11	000	1000	283	239	1050	414	11.99	11	367	1000	619	239	1050	000	3,168.90
11	000	1000	283	239	1050	414	14.26	11	000	2135	336	239	0000	000	5,780.00
11	000	1000	283	239	1050	418	37.16	11	591	2135	336	239	0000	000	19,638.58
11	000	1000	283	239	1050	418	141.58	11	591	2135	336	239	0000	000	2,770.30
11	000	1000	283	239	1050	418	22.89	11	591	2135	336	239	0000	000	1,337.70
11	000	2135	336	239	0000	000	17,909.76	11	000	2140	110	239	1050	510	60,385.50
11	000	2135	336	239	0000	000	718.18	11	000	2140	192	239	0000	510	10,000.00
11	000	2140	110	239	0000	510	10,000.00	11	334	2140	213	239	1050	510	8,347.10
11	000	2140	231	239	0000	510	590.48	11	000	2140	231	239	0000	510	585.80
11	000	2140	232	239	0000	510	138.10	11	000	2140	231	239	1050	510	3,537.42
11	000	2140	253	239	0000	510	949.92	11	000	2140	232	239	0000	510	136.97
11	000	2140	273	239	0000	510	23.57	11	000	2140	232	239	1050	510	827.32
11	000	2140	320	239	0000	000	27,312.18	11	000	2140	253	239	0000	510	950.04

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<b>Total for 2024:</b>							<b>856,296.31</b>	<b>Total for 2025:</b>							<b>832,060.83</b>
11	000	2140	320	239	0000	000	11,220.38	11	000	2140	253	239	1050	510	5,736.60
11	000	2140	320	239	0000	000	11,606.88	11	000	2140	273	239	0000	510	31.00
11	000	2152	110	239	0000	353	70,661.34	11	000	2140	273	239	1050	510	187.19
11	312	2152	171	239	0000	353	5,000.00	11	591	2140	320	239	0000	000	380.00
11	334	2152	213	239	0000	353	7,919.40	11	591	2140	320	239	0000	000	1,811.64
11	334	2152	213	239	0000	353	7,958.74	11	591	2140	320	239	0000	000	861.88
11	000	2152	231	239	0000	353	4,324.84	11	000	2152	110	239	0000	353	67,240.44
11	312	2152	231	239	0000	353	310.00	11	377	2152	110	239	0000	353	8,007.21
11	000	2152	232	239	0000	353	1,011.49	11	312	2152	171	239	1050	353	5,000.00
11	312	2152	232	239	0000	353	72.50	11	334	2152	213	239	0000	353	8,319.72
11	000	2152	253	239	0000	353	7,930.50	11	334	2152	213	239	0000	353	8,347.10
11	000	2152	273	239	0000	353	166.58	11	000	2152	231	239	0000	353	4,591.13
11	312	2152	273	239	0000	353	11.79	11	000	2152	231	239	1050	353	306.34
11	000	2152	320	239	0000	000	61,564.33	11	000	2152	232	239	0000	353	1,073.76
11	000	2213	860	239	0000	000	556.00	11	000	2152	232	239	1050	353	71.65
11	000	2340	110	239	0000	110	77,341.63	11	000	2152	253	239	0000	353	8,826.80
11	000	2340	197	239	0000	110	6,480.00	11	000	2152	273	239	0000	353	233.27
11	000	2340	197	239	0000	110	265.00	11	000	2152	273	239	1050	353	15.50
11	000	2340	231	239	0000	110	4,959.56	11	000	2152	320	239	0000	000	2,351.25
11	000	2340	231	239	0000	110	15.72	11	591	2152	320	239	0000	000	80,436.50
11	000	2340	232	239	0000	110	1,160.02	11	000	2199	655	239	0000	000	407.00
11	000	2340	232	239	0000	110	3.60	11	000	2213	580	239	0000	000	1,139.66
11	000	2340	253	239	0000	110	7,347.36	11	000	2213	810	239	0000	000	110.00
11	000	2340	273	239	0000	110	182.33	11	000	2213	860	239	0000	000	325.00
11	000	2490	120	239	1050	615	31,379.13	11	000	2340	110	239	0000	110	78,061.20
11	000	2490	241	239	0000	615	75.67	11	000	2340	197	239	0000	110	6,480.00
11	000	2490	241	239	1050	615	1,665.88	11	000	2340	231	239	0000	110	4,987.53
11	000	2490	242	239	0000	615	17.70	11	000	2340	232	239	0000	110	1,166.51
11	000	2490	242	239	1050	615	389.62	11	000	2340	253	239	0000	110	7,415.76
11	000	2490	263	239	0000	615	124.21	11	000	2340	273	239	0000	110	241.99
11	000	2490	263	239	1050	615	2,732.63	11	000	2560	540	239	0000	000	915.82
11	000	2490	283	239	1050	615	73.98	11	000	2620	283	239	0000	957	177.61
11	000	2490	580	239	0000	000	406.41								

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