

**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				
25 GARVIN		I005 PAOLI		EXPENDITURE	CHILD CT	PER CAP	EXPENDITURES	CHILD CT	PER CAP	0.35	27.72				
<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>185,414.61</b>	<b>Total for 2025:</b>							<b>186,063.32</b>
11	000	1000	110	239	0000	213	51,061.08	11	000	1000	110	239	0000	213	42,911.28
11	000	1000	110	239	1050	213	22,248.36	11	000	1000	110	239	1050	213	40,192.76
11	000	1000	192	239	0000	213	5,000.04	11	000	1000	110	239	1110	213	1,062.50
11	334	1000	213	239	0000	213	7,998.08	11	000	1000	192	239	0000	213	250.00
11	334	1000	213	239	1050	213	7,998.08	11	334	1000	213	239	0000	213	8,374.48
11	000	1000	231	239	0000	213	382.44	11	334	1000	213	239	1050	213	8,374.48
11	000	1000	231	239	0000	213	2,958.34	11	000	1000	231	239	0000	213	19.12
11	000	1000	231	239	1050	213	1,582.80	11	000	1000	231	239	0000	213	2,252.71
11	000	1000	253	239	0000	213	474.96	11	000	1000	231	239	1050	213	3,035.02
11	000	1000	253	239	0000	213	4,850.76	11	000	1000	231	239	1110	213	89.70
11	000	1000	253	239	1050	213	2,113.56	11	000	1000	252	239	1050	213	397.33
11	000	1000	320	239	0000	000	466.50	11	000	1000	253	239	0000	213	23.75
11	000	1000	320	239	0000	000	287.50	11	000	1000	253	239	0000	213	4,076.52
11	000	1000	320	239	1050	000	200.00	11	000	1000	253	239	1050	213	3,818.34
11	000	1000	561	239	0000	000	44,039.88	11	000	1000	253	239	1110	213	100.94
11	000	1000	619	239	0000	000	305.00	11	000	1000	561	239	0000	000	43,185.26
11	000	1000	642	239	1050	000	746.23	11	000	1000	619	239	0000	000	98.00
11	333	1000	645	239	1050	000	4,049.50	11	000	1000	619	239	0000	000	98.00
11	333	1000	645	239	4100	000	99.95	11	000	1000	644	239	1050	000	120.60
11	000	2140	320	239	0000	000	1,800.00	11	000	2140	320	239	0000	000	3,325.00
11	000	2140	320	239	0000	000	2,000.00	11	000	2140	320	239	0000	000	975.00
11	000	2152	320	239	0000	000	24,237.15	11	000	2152	320	239	0000	000	20,935.27
11	000	2490	580	239	0000	000	514.40	11	000	2213	320	239	0000	000	824.86
								11	000	2213	320	239	0000	000	475.00
								11	000	2213	580	239	1050	000	576.40
								11	000	2490	580	239	0000	000	294.00
								35	000	1000	611	239	0000	000	177.00

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