

**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			
32 HUGHES		I005 WETUMKA					EXPENDITURE	CHILD CT	PER CAP	EXPENDITURES	CHILD CT	PER CAP	(10.81)	0.44			
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp		
Total for 2024:							597,194.82									Total for 2025:	532,633.83
11	000	1000	110	239	1388	213	79,089.13	11	000	1000	110	239	2780	213	62,828.69		
11	000	1000	110	239	2780	213	50,395.00	11	000	1000	110	239	2780	213	14,552.69		
11	000	1000	116	239	1388	213	1,000.47	11	000	1000	120	239	0000	413	14,040.00		
11	000	1000	116	239	2780	213	966.07	11	000	1000	120	239	0000	414	33,840.00		
11	000	1000	120	239	0000	414	51,664.38	11	000	1000	120	239	0000	414	13,680.00		
11	000	1000	120	239	1050	414	89,070.93	11	000	1000	120	239	1050	414	47,497.28		
11	332	1000	125	239	1050	414	2,276.28	11	332	1000	125	239	1050	414	3,793.80		
11	000	1000	170	239	0000	213	400.00	11	000	1000	180	239	0000	413	480.00		
11	000	1000	180	239	0000	414	100.00	11	000	1000	180	239	0000	414	640.00		
11	000	1000	180	239	1050	414	3,100.00	11	000	1000	180	239	0000	414	560.00		
11	000	1000	193	239	0000	414	2,000.00	11	000	1000	193	239	0000	414	1,500.00		
11	334	1000	213	239	1388	213	15,996.16	11	000	1000	193	239	1050	414	1,500.00		
11	334	1000	213	239	2780	213	8,638.36	11	334	1000	213	239	2780	213	8,374.48		
11	335	1000	223	239	0000	414	15,355.88	11	335	1000	223	239	1050	414	25,123.44		
11	335	1000	223	239	1050	414	31,992.32	11	000	1000	231	239	2780	213	3,772.28		
11	000	1000	231	239	0000	213	21.91	11	000	1000	231	239	2780	213	893.45		
11	000	1000	231	239	1388	213	4,884.35	11	000	1000	232	239	2780	213	882.35		
11	000	1000	231	239	2780	213	2,417.99	11	000	1000	232	239	2780	213	208.93		
11	000	1000	232	239	0000	213	5.12	11	000	1000	241	239	0000	413	996.33		
11	000	1000	232	239	1388	213	1,142.30	11	000	1000	241	239	0000	414	2,194.14		
11	000	1000	232	239	2780	213	565.49	11	000	1000	241	239	0000	414	716.90		
11	000	1000	241	239	0000	414	3,157.65	11	000	1000	241	239	1050	414	3,206.90		
11	000	1000	241	239	1050	414	5,486.65	11	000	1000	242	239	0000	413	233.07		
11	000	1000	242	239	0000	414	738.56	11	000	1000	242	239	0000	414	513.06		
11	000	1000	242	239	1050	414	1,283.23	11	000	1000	242	239	0000	414	167.71		
11	000	1000	251	239	0000	213	30.10	11	000	1000	242	239	1050	414	750.02		
11	000	1000	251	239	1388	213	4,952.52	11	000	1000	251	239	2780	213	1,095.36		
11	000	1000	251	239	2780	213	2,827.10	11	000	1000	253	239	2780	213	10,366.70		
11	000	1000	253	239	0000	213	40.86	11	000	1000	253	239	2780	213	1,471.75		
11	000	1000	253	239	1388	213	8,078.96	11	000	1000	261	239	0000	413	1,092.86		
11	000	1000	253	239	2780	213	5,147.89	11	000	1000	261	239	0000	414	2,708.21		
11	000	1000	261	239	0000	414	4,044.29	11	000	1000	261	239	0000	414	1,071.87		
11	000	1000	261	239	1050	414	6,749.31	11	000	1000	261	239	1050	414	3,012.24		
11	000	1000	263	239	0000	414	5,442.28	11	000	1000	263	239	0000	413	1,483.26		
11	000	1000	263	239	1050	414	9,537.55	11	000	1000	263	239	0000	414	3,675.46		

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Total for 2024:							597,194.82	Total for 2025:							532,633.83
11	000	1000	271	239	0000	213	0.33	11	000	1000	263	239	0000	414	1,454.61
11	000	1000	271	239	1388	213	83.65	11	000	1000	263	239	1050	414	4,088.04
11	000	1000	271	239	2780	213	42.89	11	000	1000	271	239	2780	213	203.97
11	000	1000	273	239	0000	213	0.95	11	000	1000	271	239	2780	213	41.92
11	000	1000	273	239	1388	213	239.01	11	000	1000	273	239	2780	213	217.54
11	000	1000	273	239	2780	213	122.55	11	000	1000	273	239	2780	213	44.71
11	000	1000	281	239	0000	414	44.89	11	000	1000	281	239	0000	413	41.82
11	000	1000	281	239	1050	414	78.86	11	000	1000	281	239	0000	414	103.64
11	000	1000	283	239	0000	414	128.28	11	000	1000	281	239	0000	414	41.02
11	000	1000	283	239	1050	414	225.35	11	000	1000	281	239	1050	414	152.07
11	000	1000	614	239	1050	000	1,014.60	11	000	1000	283	239	0000	413	44.61
11	000	1000	614	239	4000	000	57.50	11	000	1000	283	239	0000	414	110.54
11	000	1000	619	239	1050	000	1,036.67	11	000	1000	283	239	0000	414	43.75
11	000	1000	651	239	1050	000	223.57	11	000	1000	283	239	1050	414	162.18
11	000	1000	653	239	0000	000	384.45	11	000	1000	614	239	0000	000	1,791.06
11	000	1000	653	239	1050	000	7,751.29	11	000	1000	614	239	1050	000	397.48
11	000	2135	320	239	0000	000	63,615.16	11	000	1000	619	239	0000	000	2,307.53
11	000	2140	320	239	0000	000	2,600.00	11	000	1000	619	239	0000	000	3,723.30
11	000	2140	810	239	0000	000	5,700.00	11	000	1000	619	239	1050	000	2,253.83
11	000	2152	320	239	0000	000	75,423.40	11	000	1000	641	239	5400	000	250.00
11	591	2152	320	239	0000	000	314.45	11	000	1000	653	239	1050	000	11,930.72
11	000	2152	653	239	0000	000	299.99	11	000	1000	653	239	4000	000	1,090.04
11	000	2199	619	239	1050	000	64.20	11	000	1000	653	239	4400	000	1,090.04
11	000	2212	192	239	0000	211	1,000.00	11	000	1000	653	239	5000	000	750.00
11	000	2212	231	239	0000	211	62.00	11	000	1000	653	239	5400	000	750.00
11	000	2212	232	239	0000	211	14.50	11	000	1000	681	239	1050	000	2,994.02
11	000	2212	253	239	0000	211	95.00	11	000	1000	681	239	3300	000	917.00
11	000	2212	271	239	0000	211	0.84	11	000	1000	681	239	4000	000	315.00
11	000	2212	273	239	0000	211	2.39	11	000	1000	681	239	4400	000	315.00
11	000	2213	580	239	0000	000	296.66	11	000	1000	810	239	1050	000	500.00
11	000	2213	810	239	0000	000	650.00	11	000	2132	336	239	0000	000	100.00
11	000	2213	810	239	0000	000	149.00	11	000	2135	320	239	0000	000	77,644.12
11	334	2330	213	239	0000	109	7,998.08	11	000	2140	320	239	0000	000	1,600.00
11	000	2330	271	239	0000	109	52.01	11	000	2140	810	239	0000	000	1,950.00
11	000	2330	273	239	0000	109	148.60	11	000	2152	320	239	0000	000	123,503.60
11	000	2573	580	239	0000	000	46.34	11	000	2199	682	239	0000	000	721.97
11	000	2620	439	239	0000	000	84.00	11	000	2213	580	239	0000	000	865.73
11	000	2620	619	239	0000	000	260.76	11	000	2213	580	239	0000	000	104.75
11	000	2620	619	239	0000	000	258.19	11	000	2213	580	239	0000	000	292.54

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Total for 2024:							597,194.82	Total for 2025:							532,633.83
11	000	2620	619	239	1050	000	239.99	11	000	2213	580	239	1050	000	53.46
11	000	2620	651	239	0000	000	255.00	11	000	2213	810	239	0000	000	400.00
11	000	2620	651	239	0000	000	520.57	11	000	2213	810	239	0000	000	2,738.10
11	000	2620	653	239	0000	000	7,009.76	11	000	2240	653	239	0000	000	1,257.00
								11	334	2330	213	239	0000	109	8,374.48
								11	000	2330	271	239	0000	109	207.49
								11	000	2330	273	239	0000	109	221.31
								11	000	2573	810	239	0000	000	1,109.00
								11	000	2573	810	239	0000	000	45.00
								11	000	2620	611	239	0000	000	151.99
								11	000	2620	615	239	0000	000	211.97
								11	000	2620	616	239	1050	000	60.94
								11	000	2620	618	239	0000	000	1,326.21
								11	000	2620	619	239	0000	000	567.91
								11	000	2620	651	239	0000	000	2,077.59

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