

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

COUNTY		DISTRICT		2023-2024			2024-2025			% CHG IN	% CHG IN				
				EXPENDITURE	CHILD CT	PER CAP	EXPENDITURES	CHILD CT	PER CAP	EXPEND	PER CAP				
37 KINGFISHER		I007 KINGFISHER		1,306,966.85	273	4,787	1,097,725.20	248	4,426	(16.01)	(7.54) *				
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp
<b>Total for 2024:</b>							<b>1,306,966.85</b>	<b>Total for 2025:</b>							<b>1,097,725.20</b>
11	000	1000	110	239	1050	108	56,583.45	11	000	1000	110	239	1050	108	1,650.95
11	000	1000	110	239	1050	210	55,030.50	11	000	1000	110	239	1050	210	44,786.82
11	000	1000	110	239	1050	210	24,671.22	11	000	1000	110	239	1050	210	105,674.19
11	000	1000	110	239	1110	210	44,939.51	11	000	1000	110	239	1050	213	21,834.75
11	000	1000	110	239	1110	213	12,786.60	11	000	1000	110	239	1110	210	52,925.25
11	000	1000	110	239	1384	210	7,468.09	11	000	1000	110	239	1110	213	50,855.70
11	000	1000	110	239	2200	213	32,000.16	11	000	1000	110	239	1110	213	6,469.66
11	000	1000	110	239	6000	213	98,507.36	11	000	1000	110	239	2200	213	32,303.08
11	000	1000	114	239	1050	108	276.25	11	000	1000	110	239	2765	213	50,728.10
11	000	1000	114	239	1050	210	433.75	11	000	1000	110	239	2780	213	38,772.74
11	331	1000	115	239	1050	210	521.92	11	000	1000	114	239	1050	210	327.50
11	000	1000	116	239	1050	108	1,026.38	11	331	1000	115	239	1050	210	1,690.14
11	000	1000	116	239	1050	210	848.65	11	331	1000	115	239	1050	210	1,547.86
11	000	1000	116	239	1050	210	116.15	11	331	1000	115	239	1050	213	551.90
11	000	1000	116	239	1110	210	680.48	11	000	1000	116	239	1050	108	90.65
11	000	1000	116	239	1110	213	188.15	11	000	1000	116	239	1050	210	188.15
11	000	1000	116	239	6000	213	1,213.68	11	000	1000	116	239	1050	210	1,232.09
11	000	1000	120	239	1050	414	15,348.63	11	000	1000	116	239	1050	213	25.05
11	000	1000	120	239	1050	414	7,629.36	11	000	1000	116	239	1110	210	735.47
11	000	1000	120	239	1050	418	54,951.52	11	000	1000	116	239	1110	213	791.53
11	000	1000	120	239	1050	418	46,663.22	11	000	1000	116	239	2200	213	19.45
11	000	1000	120	239	1050	418	60,969.23	11	000	1000	116	239	2765	213	1,278.23
11	000	1000	120	239	1050	418	17,832.46	11	000	1000	116	239	2780	213	233.33
11	000	1000	120	239	1050	418	36,582.00	11	000	1000	120	239	1050	414	2,754.24
11	000	1000	120	239	6000	418	34,728.10	11	000	1000	120	239	1050	418	11,632.56
11	332	1000	125	239	1050	414	1,327.83	11	000	1000	120	239	1050	418	2,865.96
11	332	1000	125	239	1050	418	3,224.73	11	000	1000	120	239	1050	418	24,439.87
11	332	1000	125	239	1050	418	2,608.51	11	000	1000	120	239	1050	418	17,086.32
11	332	1000	125	239	1050	418	6,356.49	11	000	1000	120	239	1050	418	18,495.36
11	332	1000	125	239	1050	418	1,342.65	11	000	1000	120	239	6000	418	15,868.80
11	332	1000	125	239	6000	418	1,707.21	11	377	1000	120	239	1050	418	2,359.25
11	000	1000	149	239	1050	418	58.25	11	332	1000	125	239	1050	418	4,351.54
11	000	1000	192	239	1050	108	12,000.00	11	332	1000	125	239	1050	418	5,246.74
11	000	1000	192	239	1050	108	6,000.00	11	332	1000	125	239	6000	418	2,276.28
11	000	1000	193	239	1050	414	664.00	11	000	1000	139	239	1050	108	18.57

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<b>Total for 2024:</b>							<b>1,306,966.85</b>	<b>Total for 2025:</b>							<b>1,097,725.20</b>
11	000	1000	193	239	6000	418	260.00	11	000	1000	139	239	1050	210	32.77
11	334	1000	213	239	1050	108	8,037.42	11	000	1000	149	239	1050	418	340.20
11	334	1000	213	239	1050	210	8,037.42	11	000	1000	170	239	1050	213	2,500.00
11	334	1000	213	239	1050	210	2,078.54	11	000	1000	180	239	1050	418	2,500.00
11	334	1000	213	239	1110	210	8,037.42	11	000	1000	192	239	1050	108	6,000.00
11	334	1000	213	239	2200	213	8,037.42	11	000	1000	192	239	1050	210	3,350.00
11	334	1000	213	239	6000	213	16,074.84	11	334	1000	213	239	1050	210	6,711.72
11	000	1000	214	239	1050	108	104.52	11	334	1000	213	239	1050	210	15,091.94
11	000	1000	214	239	1050	210	104.52	11	334	1000	213	239	1050	213	2,193.96
11	000	1000	214	239	1050	210	34.84	11	334	1000	213	239	1110	210	8,401.86
11	000	1000	214	239	1110	210	104.52	11	334	1000	213	239	1110	213	8,401.86
11	000	1000	214	239	2200	213	104.52	11	334	1000	213	239	2200	213	8,401.86
11	000	1000	214	239	6000	213	209.04	11	334	1000	213	239	2765	213	8,401.86
11	000	1000	222	239	1050	419	35.08	11	334	1000	213	239	2780	213	8,401.86
11	335	1000	223	239	1050	414	7,397.14	11	000	1000	214	239	1050	210	104.52
11	335	1000	223	239	1050	418	14,518.90	11	000	1000	214	239	1050	210	200.33
11	335	1000	223	239	1050	418	15,513.58	11	000	1000	214	239	1050	213	34.84
11	335	1000	223	239	1050	418	12,972.90	11	000	1000	214	239	1110	210	104.52
11	335	1000	223	239	1050	418	3,003.90	11	000	1000	214	239	1110	213	104.52
11	335	1000	223	239	1050	418	16,715.12	11	000	1000	214	239	2200	213	104.52
11	335	1000	223	239	6000	418	7,357.80	11	000	1000	214	239	2765	213	104.52
11	000	1000	224	239	1050	414	95.81	11	000	1000	214	239	2780	213	104.52
11	000	1000	224	239	1050	414	69.68	11	000	1000	222	239	1050	418	48.58
11	000	1000	224	239	1050	418	322.27	11	000	1000	223	239	1050	418	1,086.16
11	000	1000	224	239	1050	418	296.14	11	000	1000	223	239	1050	418	37.56
11	000	1000	224	239	1050	418	409.37	11	335	1000	223	239	1050	414	8,401.86
11	000	1000	224	239	1050	418	87.10	11	335	1000	223	239	1050	418	16,794.92
11	000	1000	224	239	1050	418	209.04	11	335	1000	223	239	1050	418	8,401.86
11	000	1000	224	239	6000	418	136.27	11	335	1000	223	239	1050	418	11,160.54
11	000	1000	228	239	1050	419	8.62	11	335	1000	223	239	1050	418	9,081.48
11	000	1000	231	239	1050	108	4,895.03	11	335	1000	223	239	1050	418	8,401.86
11	000	1000	231	239	1050	108	459.00	11	000	1000	224	239	1050	414	17.42
11	000	1000	231	239	1050	210	4,181.67	11	000	1000	224	239	1050	418	69.68
11	000	1000	231	239	1050	210	1,730.93	11	000	1000	224	239	1050	418	17.42
11	000	1000	231	239	1110	210	2,719.52	11	000	1000	224	239	1050	418	156.78
11	000	1000	231	239	1110	213	992.64	11	000	1000	224	239	1050	418	113.23
11	000	1000	231	239	1384	210	571.21	11	000	1000	224	239	1050	418	104.52
11	000	1000	231	239	2200	213	2,039.26	11	000	1000	224	239	6000	418	41.76
11	000	1000	231	239	6000	213	7,511.52	11	000	1000	228	239	1050	418	8.62

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<b>Total for 2024:</b>							<b>1,306,966.85</b>	<b>Total for 2025:</b>							<b>1,097,725.20</b>
11	000	1000	241	239	1050	414	965.77	11	000	1000	229	239	1050	418	17.88
11	000	1000	241	239	1050	414	735.96	11	000	1000	231	239	1050	108	593.67
11	000	1000	241	239	1050	418	4,410.02	11	000	1000	231	239	1050	210	3,542.61
11	000	1000	241	239	1050	418	3,625.14	11	000	1000	231	239	1050	210	7,602.93
11	000	1000	241	239	1050	418	5,021.57	11	000	1000	231	239	1050	213	191.25
11	000	1000	241	239	1050	418	1,466.91	11	000	1000	231	239	1050	213	1,709.44
11	000	1000	241	239	1050	418	2,625.88	11	000	1000	231	239	1110	210	3,319.01
11	000	1000	241	239	6000	418	2,759.34	11	000	1000	231	239	1110	213	3,887.40
11	000	1000	251	239	1050	108	4,143.69	11	000	1000	231	239	1110	213	495.00
11	000	1000	251	239	1050	108	451.56	11	000	1000	231	239	2200	213	1,841.23
11	000	1000	251	239	1050	210	3,301.31	11	000	1000	231	239	2765	213	4,534.06
11	000	1000	251	239	1050	210	1,743.45	11	000	1000	231	239	2780	213	2,913.37
11	000	1000	251	239	1110	210	2,709.98	11	000	1000	241	239	1050	414	172.72
11	000	1000	251	239	1110	213	774.25	11	000	1000	241	239	1050	418	1,101.27
11	000	1000	251	239	1384	210	562.08	11	000	1000	241	239	1050	418	236.53
11	000	1000	251	239	2200	213	2,416.45	11	000	1000	241	239	1050	418	2,243.90
11	000	1000	251	239	6000	213	6,216.60	11	000	1000	241	239	1050	418	1,260.12
11	000	1000	252	239	1050	108	90.32	11	000	1000	241	239	1050	418	1,375.20
11	000	1000	253	239	1050	108	7,016.52	11	000	1000	241	239	6000	418	1,388.16
11	000	1000	253	239	1050	108	612.84	11	000	1000	251	239	1050	108	441.17
11	000	1000	253	239	1050	210	5,632.07	11	000	1000	251	239	1050	210	3,190.81
11	000	1000	253	239	1050	210	2,523.72	11	000	1000	251	239	1050	210	6,989.19
11	000	1000	253	239	1110	210	4,601.28	11	000	1000	251	239	1050	213	188.17
11	000	1000	253	239	1110	213	1,306.20	11	000	1000	251	239	1050	213	1,621.04
11	000	1000	253	239	1384	210	762.84	11	000	1000	251	239	1110	210	3,255.97
11	000	1000	253	239	2200	213	3,279.49	11	000	1000	251	239	1110	213	3,044.15
11	000	1000	253	239	6000	213	10,083.96	11	000	1000	251	239	1110	213	486.96
11	000	1000	261	239	1050	414	1,162.48	11	000	1000	251	239	2200	213	2,419.80
11	000	1000	261	239	1050	414	629.47	11	000	1000	251	239	2765	213	3,146.16
11	000	1000	261	239	1050	418	3,027.40	11	000	1000	251	239	2780	213	2,692.88
11	000	1000	261	239	1050	418	2,425.12	11	000	1000	253	239	1050	108	721.74
11	000	1000	261	239	1050	418	1,135.34	11	000	1000	253	239	1050	210	4,585.69
11	000	1000	261	239	1050	418	1,348.81	11	000	1000	253	239	1050	210	11,157.38
11	000	1000	261	239	1050	418	1,350.36	11	000	1000	253	239	1050	213	255.38
11	000	1000	261	239	6000	418	1,729.04	11	000	1000	253	239	1050	213	2,233.99
11	000	1000	263	239	1050	414	1,577.62	11	000	1000	253	239	1110	210	5,417.04
11	000	1000	263	239	1050	414	854.26	11	000	1000	253	239	1110	213	5,205.60
11	000	1000	263	239	1050	418	3,959.43	11	000	1000	253	239	1110	213	660.84
11	000	1000	263	239	1050	418	3,440.25	11	000	1000	253	239	2200	213	3,310.45

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<b>Total for 2024:</b>							<b>1,306,966.85</b>	<b>Total for 2025:</b>							<b>1,097,725.20</b>
11	000	1000	263	239	1050	418	4,041.88	11	000	1000	253	239	2765	213	6,004.44
11	000	1000	263	239	1050	418	1,830.54	11	000	1000	253	239	2780	213	3,971.29
11	000	1000	263	239	1050	418	1,832.64	11	000	1000	261	239	1050	414	208.62
11	000	1000	263	239	6000	418	2,346.56	11	000	1000	261	239	1050	418	762.20
11	000	1000	273	239	1050	108	350.22	11	000	1000	261	239	1050	418	217.02
11	000	1000	273	239	1050	108	30.06	11	000	1000	261	239	1050	418	439.90
11	000	1000	273	239	1050	210	282.14	11	000	1000	263	239	1050	414	283.12
11	000	1000	273	239	1050	210	125.13	11	000	1000	263	239	1050	418	1,034.40
11	000	1000	273	239	1110	210	228.78	11	000	1000	263	239	1050	418	294.54
11	000	1000	273	239	1110	213	65.02	11	000	1000	263	239	1050	418	597.00
11	000	1000	273	239	1384	210	37.42	11	000	1000	273	239	1050	108	42.72
11	000	1000	273	239	2200	213	160.08	11	000	1000	273	239	1050	210	253.04
11	000	1000	273	239	6000	213	499.86	11	000	1000	273	239	1050	210	614.21
11	000	1000	283	239	1050	414	38.33	11	000	1000	273	239	1050	213	13.80
11	000	1000	283	239	1050	414	20.85	11	000	1000	273	239	1050	213	122.58
11	000	1000	283	239	1050	418	137.69	11	000	1000	273	239	1110	210	296.42
11	000	1000	283	239	1050	418	116.84	11	000	1000	273	239	1110	213	285.26
11	000	1000	283	239	1050	418	152.72	11	000	1000	273	239	1110	213	35.50
11	000	1000	283	239	1050	418	44.77	11	000	1000	273	239	2200	213	178.12
11	000	1000	283	239	1050	418	91.69	11	000	1000	273	239	2765	213	331.26
11	000	1000	283	239	6000	418	87.71	11	000	1000	273	239	2780	213	214.92
11	000	1000	439	239	1050	000	552.00	11	000	1000	283	239	1050	414	45.68
11	000	1000	614	239	1050	000	1,979.91	11	000	1000	283	239	1050	418	171.22
11	000	1000	615	239	1050	000	165.00	11	000	1000	283	239	1050	418	48.31
11	000	1000	619	239	1050	000	652.86	11	000	1000	283	239	1050	418	162.34
11	000	1000	619	239	1050	000	37,001.96	11	000	1000	283	239	1050	418	46.99
11	000	1000	619	239	1050	000	193.14	11	000	1000	283	239	1050	418	50.94
11	000	1000	653	239	1050	000	2,223.51	11	000	1000	283	239	6000	418	43.71
11	000	1000	810	239	0000	000	55.00	11	000	1000	619	239	1050	000	441.95
11	000	2132	336	239	0000	000	13,027.00	11	000	1000	619	239	1050	000	167.33
11	000	2152	110	239	0000	353	95,462.40	11	000	1000	619	239	1050	000	48,823.20
11	000	2152	110	239	1050	353	25,652.00	11	000	1000	619	239	1050	000	249.84
11	000	2152	110	239	1050	353	30,782.44	11	000	1000	653	239	1050	000	6,187.57
11	331	2152	115	239	0000	353	2,450.76	11	000	1000	810	239	0000	000	148.00
11	331	2152	115	239	1050	353	1,614.24	11	000	2152	110	239	0000	353	96,418.30
11	000	2152	116	239	0000	353	249.06	11	000	2152	110	239	1050	353	28,488.35
11	000	2152	116	239	1050	353	626.54	11	000	2152	110	239	1050	353	28,488.35
11	000	2152	192	239	0000	353	350.00	11	331	2152	115	239	0000	353	2,526.66
11	000	2152	192	239	1050	353	350.00	11	331	2152	115	239	1050	353	1,690.14



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