

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

COUNTY		DISTRICT					2023-2024 OCT 1, 2023		PER CAP	2024-2025 OCT 1, 2024		PER CAP	% CHG IN EXPEND	% CHG IN PER CAP		
38 KIOWA		I001 HOBART					EXPENDITURE	CHILD CT	3,194	EXPENDITURES	CHILD CT	3,708	9.05	16.11		
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
<b>Total for 2024:</b>							<b>472,672.76</b>		<b>Total for 2025:</b>							<b>515,439.48</b>
11	000	1000	110	239	1050	213	50,021.70	11	000	1000	110	239	1050	213	50,507.85	
11	000	1000	110	239	1050	213	27,252.00	11	000	1000	110	239	1050	213	27,505.82	
11	000	1000	110	239	6000	213	33,030.75	11	000	1000	110	239	6000	213	33,373.40	
11	331	1000	115	239	1050	213	69.71	11	000	1000	120	239	0000	413	7,357.74	
11	000	1000	120	239	1050	418	40,768.29	11	000	1000	120	239	0000	418	7,823.10	
11	000	1000	120	239	1050	418	21,751.38	11	000	1000	120	239	1050	418	33,994.96	
11	000	1000	120	239	6000	418	9,497.84	11	000	1000	120	239	1050	418	22,719.72	
11	000	1000	125	239	1050	418	1,439.41	11	000	1000	120	239	6000	418	8,456.22	
11	000	1000	125	239	1050	418	673.56	11	000	1000	125	239	0000	418	563.28	
11	000	1000	125	239	6000	418	266.36	11	000	1000	125	239	1050	418	973.07	
11	332	1000	125	239	1050	418	5,880.39	11	000	1000	125	239	1050	418	673.56	
11	000	1000	141	239	0000	214	70.00	11	000	1000	125	239	6000	418	21.83	
11	000	1000	150	239	1050	418	114.89	11	332	1000	125	239	0000	413	2,086.59	
11	000	1000	150	239	6000	418	101.82	11	332	1000	125	239	1050	418	3,793.80	
11	334	1000	213	239	1050	213	15,996.16	11	000	1000	141	239	0000	214	330.00	
11	334	1000	213	239	1050	213	7,318.46	11	334	1000	213	239	1050	213	16,748.96	
11	334	1000	213	239	6000	213	7,998.08	11	334	1000	213	239	1050	213	8,347.10	
11	000	1000	214	239	1050	213	40.20	11	334	1000	213	239	6000	213	8,374.48	
11	000	1000	214	239	1050	213	36.85	11	000	1000	214	239	1050	213	57.12	
11	000	1000	217	239	1050	213	128.76	11	000	1000	217	239	1050	213	128.76	
11	000	1000	217	239	1050	213	118.03	11	000	1000	222	239	1050	418	582.96	
11	335	1000	223	239	1050	418	15,996.16	11	335	1000	223	239	1050	418	25,123.44	
11	335	1000	223	239	1050	418	15,996.16	11	335	1000	223	239	1050	418	16,748.96	
11	335	1000	223	239	6000	418	15,996.16	11	335	1000	223	239	6000	418	8,374.48	
11	000	1000	224	239	1050	418	63.65	11	000	1000	224	239	0000	418	38.08	
11	000	1000	224	239	1050	418	40.20	11	000	1000	224	239	1050	418	57.12	
11	000	1000	227	239	1050	418	203.87	11	000	1000	224	239	1050	418	57.12	
11	000	1000	227	239	1050	418	128.76	11	000	1000	227	239	0000	418	85.84	
11	000	1000	228	239	1050	418	171.36	11	000	1000	227	239	1050	418	128.76	
11	000	1000	231	239	1050	213	2,947.92	11	000	1000	227	239	1050	418	128.76	
11	000	1000	231	239	1050	213	1,441.84	11	000	1000	228	239	1050	418	103.44	
11	000	1000	231	239	6000	213	2,021.69	11	000	1000	228	239	1050	418	171.36	
11	000	1000	232	239	1050	213	688.36	11	000	1000	231	239	1050	213	3,058.55	
11	000	1000	232	239	1050	213	337.23	11	000	1000	231	239	1050	213	1,423.36	
11	000	1000	232	239	6000	213	472.84	11	000	1000	231	239	6000	213	2,042.65	

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<b>Total for 2024:</b>							<b>472,672.76</b>	<b>Total for 2025:</b>							<b>515,439.48</b>
11	000	1000	241	239	0000	214	4.34	11	000	1000	232	239	1050	213	715.32
11	000	1000	241	239	1050	418	2,921.04	11	000	1000	232	239	1050	213	332.84
11	000	1000	241	239	1050	418	1,405.84	11	000	1000	232	239	6000	213	477.72
11	000	1000	241	239	6000	418	563.59	11	000	1000	241	239	0000	214	20.46
11	000	1000	242	239	0000	214	1.01	11	000	1000	241	239	0000	413	534.29
11	000	1000	242	239	1050	418	683.13	11	000	1000	241	239	0000	418	614.06
11	000	1000	242	239	1050	418	326.62	11	000	1000	241	239	1050	418	2,269.29
11	000	1000	242	239	6000	418	131.83	11	000	1000	241	239	1050	418	1,437.70
11	000	1000	252	239	1050	213	169.18	11	000	1000	241	239	6000	418	477.03
11	000	1000	253	239	1050	213	4,958.59	11	000	1000	242	239	0000	214	4.79
11	000	1000	253	239	1050	213	2,595.81	11	000	1000	242	239	0000	413	124.93
11	000	1000	253	239	6000	213	3,147.24	11	000	1000	242	239	0000	418	143.62
11	000	1000	263	239	1050	418	2,635.29	11	000	1000	242	239	1050	418	530.71
11	000	1000	263	239	1050	418	797.89	11	000	1000	242	239	1050	418	336.28
11	000	1000	263	239	6000	418	1,142.24	11	000	1000	242	239	6000	418	111.55
11	000	1000	271	239	1050	213	4.73	11	000	1000	253	239	1050	213	4,815.81
11	000	1000	271	239	1050	213	2.58	11	000	1000	253	239	1050	213	2,621.33
11	000	1000	271	239	6000	213	3.12	11	000	1000	253	239	6000	213	3,180.75
11	000	1000	273	239	1050	213	186.04	11	000	1000	263	239	0000	418	808.47
11	000	1000	273	239	1050	213	101.36	11	000	1000	263	239	1050	418	1,280.57
11	000	1000	273	239	6000	213	122.85	11	000	1000	263	239	1050	418	798.71
11	000	1000	281	239	1050	418	3.99	11	000	1000	263	239	6000	418	852.63
11	000	1000	281	239	1050	418	2.13	11	000	1000	273	239	1024	210	15.16
11	000	1000	281	239	6000	418	0.93	11	000	1000	273	239	1050	213	337.41
11	000	1000	283	239	0000	214	0.26	11	000	1000	273	239	1050	213	98.44
11	000	1000	283	239	1050	418	156.98	11	000	1000	273	239	6000	213	205.98
11	000	1000	283	239	1050	418	83.83	11	000	1000	283	239	0000	214	1.18
11	000	1000	283	239	6000	418	36.69	11	000	1000	283	239	0000	418	52.94
11	000	1000	658	239	0000	000	200.66	11	000	1000	283	239	1050	418	227.42
11	000	1000	658	239	0000	000	179.99	11	000	1000	283	239	1050	418	114.15
11	000	2135	336	239	0000	000	27,328.62	11	000	1000	283	239	6000	418	60.76
11	000	2135	336	239	0000	000	4,554.89	11	000	1000	619	239	0000	000	48.01
11	000	2135	336	239	0000	000	4,554.74	11	000	1000	619	239	8400	000	48.80
11	000	2140	336	239	0000	000	4,725.00	11	000	2135	336	239	0000	000	26,610.98
11	000	2140	336	239	0000	000	1,287.50	11	000	2135	336	239	0000	000	4,064.90
11	000	2140	336	239	0000	000	1,287.50	11	000	2135	336	239	0000	000	3,732.02
11	000	2152	110	239	0000	353	33,274.07	11	000	2140	336	239	0000	000	5,566.68
11	000	2152	110	239	0000	353	10,569.82	11	000	2140	336	239	0000	000	2,316.67
11	000	2152	110	239	0000	353	10,569.82	11	000	2140	336	239	0000	000	2,316.65

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<b>Total for 2024:</b>							<b>472,672.76</b>	<b>Total for 2025:</b>							<b>515,439.48</b>
11	312	2152	171	239	0000	353	5,000.00	11	000	2152	110	239	0000	353	44,849.11
11	334	2152	213	239	0000	353	7,998.08	11	000	2152	110	239	0000	353	10,569.82
11	000	2152	214	239	0000	353	40.20	11	000	2152	110	239	0000	353	15,069.82
11	000	2152	217	239	0000	353	128.76	11	312	2152	171	239	0000	353	5,000.00
11	000	2152	231	239	0000	353	2,218.05	11	334	2152	213	239	0000	353	8,374.48
11	000	2152	231	239	0000	353	605.91	11	000	2152	214	239	0000	353	57.12
11	000	2152	231	239	0000	353	605.91	11	000	2152	217	239	0000	353	128.76
11	000	2152	232	239	0000	353	518.58	11	000	2152	231	239	0000	353	2,868.41
11	000	2152	232	239	0000	353	141.67	11	000	2152	231	239	0000	353	606.13
11	000	2152	232	239	0000	353	141.67	11	000	2152	231	239	0000	353	864.18
11	000	2152	253	239	0000	353	3,168.30	11	000	2152	232	239	0000	353	670.77
11	000	2152	253	239	0000	353	1,006.44	11	000	2152	232	239	0000	353	141.77
11	000	2152	253	239	0000	353	1,006.44	11	000	2152	232	239	0000	353	202.09
11	000	2152	271	239	0000	353	3.63	11	000	2152	253	239	0000	353	4,271.38
11	000	2152	271	239	0000	353	0.99	11	000	2152	253	239	0000	353	1,006.68
11	000	2152	271	239	0000	353	0.99	11	000	2152	253	239	0000	353	1,435.20
11	000	2152	273	239	0000	353	123.75	11	000	2152	273	239	0000	353	190.95
11	000	2152	273	239	0000	353	39.31	11	000	2152	273	239	0000	353	37.83
11	000	2152	273	239	0000	353	39.31	11	000	2152	273	239	0000	353	53.93
11	000	2153	336	239	0000	000	233.00	11	000	2152	336	239	0000	000	13,967.91
11	000	2170	336	239	0000	000	5,375.59	11	000	2152	336	239	0000	000	2,327.99
11	000	2170	336	239	0000	000	895.99	11	000	2152	336	239	0000	000	2,327.99
11	000	2170	336	239	0000	000	895.92	11	000	2170	336	239	0000	000	4,782.16
11	000	2330	110	239	0000	108	6,813.00	11	000	2170	336	239	0000	000	797.08
11	000	2330	110	239	0000	108	6,813.00	11	000	2170	336	239	0000	000	797.01
11	000	2330	110	239	0000	108	6,813.00	11	000	2330	110	239	0000	108	6,876.46
11	000	2330	115	239	0000	108	14.08	11	000	2330	110	239	0000	108	6,876.46
11	000	2330	192	239	0000	108	1,083.62	11	000	2330	110	239	0000	108	6,876.46
11	000	2330	192	239	0000	108	1,083.62	11	000	2330	192	239	0000	108	1,093.71
11	000	2330	192	239	0000	108	1,083.63	11	000	2330	192	239	0000	108	1,093.71
11	000	2330	197	239	0000	108	270.00	11	000	2330	192	239	0000	108	1,093.72
11	000	2330	231	239	0000	108	432.04	11	000	2330	197	239	0000	108	270.00
11	000	2330	231	239	0000	108	417.80	11	000	2330	214	239	0000	108	55.71
11	000	2330	231	239	0000	108	427.79	11	000	2330	217	239	0000	108	128.76
11	000	2330	232	239	0000	108	101.04	11	000	2330	231	239	0000	108	497.77
11	000	2330	232	239	0000	108	97.67	11	000	2330	231	239	0000	108	483.64
11	000	2330	232	239	0000	108	97.67	11	000	2330	231	239	0000	108	483.64
11	000	2330	241	239	0000	108	0.86	11	000	2330	232	239	0000	108	116.37
11	000	2330	242	239	0000	108	0.20	11	000	2330	232	239	0000	108	113.13

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Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp
							<b>Total for 2024: 472,672.76</b>								<b>Total for 2025: 515,439.48</b>
11	000	2330	253	239	0000	108	752.12	11	000	2330	232	239	0000	108	113.13
11	000	2330	253	239	0000	108	752.12	11	000	2330	252	239	0000	108	109.90
11	000	2330	253	239	0000	108	752.22	11	000	2330	252	239	0000	108	109.90
11	000	2330	263	239	0000	108	1.33	11	000	2330	252	239	0000	108	109.90
11	000	2330	271	239	0000	108	0.74	11	000	2330	253	239	0000	108	890.48
11	000	2330	271	239	0000	108	0.74	11	000	2330	253	239	0000	108	890.48
11	000	2330	271	239	0000	108	0.74	11	000	2330	253	239	0000	108	890.48
11	000	2330	273	239	0000	108	29.42	11	000	2330	273	239	0000	108	36.95
11	000	2330	273	239	0000	108	29.37	11	000	2330	273	239	0000	108	36.95
11	000	2330	273	239	0000	108	29.37	11	000	2330	273	239	0000	108	36.95
11	000	2573	810	239	0000	000	213.00	11	000	2573	810	239	0000	000	55.00
11	000	2573	810	239	0000	000	55.00	11	000	2573	810	239	0000	000	55.00
11	000	2620	434	239	0000	000	522.50	11	591	2620	624	239	0000	000	1,459.00
11	591	2620	624	239	0000	000	4,664.68	11	591	2620	624	239	0000	000	1,459.00
11	591	2620	624	239	0000	000	4,664.67	11	591	2620	624	239	0000	000	1,459.00
11	591	2620	624	239	0000	000	4,664.65								

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