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

COUNTY	DISTRICT	2023-2024 EXPENDITURE	2023-2024 OCT 1, 2023 CHILD CT	2023-2024 PER CAP	2024-2025 EXPENDITURES	2024-2025 OCT 1, 2024 CHILD CT	2024-2025 PER CAP	% CHG IN EXPEND	% CHG IN PER CAP
40 LE FLORE	I002 SPIRO	555,896.97	170	3,270	593,484.78	186	3,191	6.76	(2.42)

Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp
						Total for 2024:	555,896.97							Total for 2025:	593,484.78
11	000	1000	110	239	0000	213	54,503.26	11	000	1000	110	239	0000	213	42,592.29
11	000	1000	110	239	1050	210	71,509.19	11	000	1000	110	239	1050	210	93,069.35
11	000	1000	110	239	1050	210	2,636.62	11	000	1000	110	239	1050	213	1,874.77
11	000	1000	110	239	1386	213	15,775.78	11	000	1000	110	239	1386	213	15,922.36
11	000	1000	110	239	1388	210	2,037.39	11	000	1000	110	239	5000	213	170.43
11	000	1000	110	239	1388	213	3,756.37	11	000	1000	110	239	5000	213	2,279.50
11	000	1000	110	239	5000	213	2,256.35	11	000	1000	110	239	6000	210	39,077.14
11	000	1000	110	239	6000	210	38,680.29	11	000	1000	114	239	1050	210	1,350.00
11	000	1000	114	239	1050	210	900.00	11	000	1000	114	239	6000	210	1,907.00
11	000	1000	114	239	1050	210	296.00	11	000	1000	120	239	0000	418	20,155.00
11	000	1000	114	239	6000	210	1,786.00	11	000	1000	120	239	0000	418	3,202.94
11	000	1000	120	239	1050	418	37,884.90	11	000	1000	120	239	1050	418	19,251.27
11	000	1000	120	239	1050	418	20,155.00	11	000	1000	120	239	1050	418	20,155.00
11	000	1000	120	239	1050	418	1,587.60	11	000	1000	120	239	1050	418	20,110.00
11	000	1000	124	239	1050	418	165.75	11	000	1000	124	239	0000	418	150.00
11	000	1000	124	239	1050	418	514.50	11	000	1000	124	239	0000	418	262.50
11	000	1000	124	239	1050	418	289.50	11	000	1000	124	239	1050	418	1,017.75
11	332	1000	125	239	1050	418	2,276.28	11	000	1000	124	239	1050	418	525.00
11	000	1000	192	239	5000	213	2,023.45	11	332	1000	125	239	0000	418	2,276.28
11	000	1000	192	239	6000	210	6,446.71	11	332	1000	125	239	1050	418	758.76
11	000	1000	212	239	0000	213	440.36	11	000	1000	131	239	1050	214	85.00
11	000	1000	212	239	1050	210	481.28	11	000	1000	131	239	1050	214	85.00
11	000	1000	212	239	1388	213	40.92	11	000	1000	131	239	6000	214	85.00
11	000	1000	212	239	6000	210	481.28	11	000	1000	141	239	0000	214	340.00
11	334	1000	213	239	1050	210	23,994.24	11	000	1000	141	239	1050	214	425.00
11	334	1000	213	239	1388	210	7,998.08	11	000	1000	141	239	1050	214	2,465.00
11	334	1000	213	239	1388	213	7,998.08	11	000	1000	141	239	6000	214	467.50
11	334	1000	213	239	6000	210	15,996.16	11	000	1000	142	239	0000	418	85.00
11	000	1000	214	239	0000	213	57.20	11	000	1000	142	239	1050	418	722.50
11	000	1000	214	239	1050	210	62.40	11	000	1000	142	239	1050	418	340.00
11	000	1000	214	239	1388	213	5.20	11	000	1000	142	239	1050	418	85.00
11	000	1000	214	239	6000	210	62.40	11	000	1000	192	239	6000	210	6,512.86
11	000	1000	217	239	0000	213	139.48	11	000	1000	212	239	0000	213	460.56
11	000	1000	217	239	1050	210	152.16	11	000	1000	212	239	1050	210	1,109.72
11	000	1000	217	239	1388	213	12.68	11	000	1000	212	239	1050	210	188.60

Fund	Project	Function	Object	Program	Subject	Job	Total Exp
						Total for 2024:	**555,896.97**
11	000	1000	217	239	6000	210	152.16
11	000	1000	218	239	0000	213	94.82
11	000	1000	218	239	1050	210	103.44
11	000	1000	218	239	1388	213	8.62
11	000	1000	218	239	6000	210	103.44
11	000	1000	222	239	1050	418	962.56
11	000	1000	222	239	1050	418	481.28
11	000	1000	222	239	1050	418	28.58
11	335	1000	223	239	0000	418	7,998.08
11	335	1000	223	239	0000	418	7,998.08
11	335	1000	223	239	1050	418	7,998.08
11	000	1000	224	239	1050	418	124.80
11	000	1000	224	239	1050	418	62.40
11	000	1000	227	239	1050	418	304.32
11	000	1000	227	239	1050	418	152.16
11	000	1000	228	239	1050	418	206.88
11	000	1000	228	239	1050	418	103.44
11	000	1000	231	239	0000	213	3,049.33
11	000	1000	231	239	1050	210	4,489.37
11	000	1000	231	239	1050	210	181.82
11	000	1000	231	239	1050	214	3.72
11	000	1000	231	239	1386	213	843.88
11	000	1000	231	239	1388	210	126.32
11	000	1000	231	239	1388	213	203.92
11	000	1000	231	239	5000	213	125.41
11	000	1000	231	239	5000	213	139.92
11	000	1000	231	239	6000	210	2,908.53
11	000	1000	232	239	0000	213	713.03
11	000	1000	232	239	1050	210	1,049.92
11	000	1000	232	239	1050	210	42.57
11	000	1000	232	239	1050	214	0.87
11	000	1000	232	239	1386	213	197.40
11	000	1000	232	239	1388	210	29.54
11	000	1000	232	239	1388	213	47.69
11	000	1000	232	239	5000	213	29.29
11	000	1000	232	239	5000	213	32.76
11	000	1000	232	239	6000	210	680.14
11	000	1000	241	239	1050	214	7.44
11	000	1000	241	239	1050	418	2,500.22

Fund	Project	Function	Object	Program	Subject	Job	Total Exp
						Total for 2025:	**593,484.78**
11	000	1000	212	239	6000	210	649.16
11	334	1000	213	239	0000	213	8,374.48
11	334	1000	213	239	1050	210	25,803.06
11	334	1000	213	239	1050	210	7,694.86
11	334	1000	213	239	6000	210	16,748.96
11	000	1000	214	239	0000	213	62.40
11	000	1000	214	239	1050	210	150.80
11	000	1000	214	239	1050	210	26.00
11	000	1000	214	239	6000	210	88.40
11	000	1000	217	239	0000	213	152.16
11	000	1000	217	239	1050	210	367.72
11	000	1000	217	239	1050	210	63.40
11	000	1000	217	239	6000	210	215.56
11	000	1000	218	239	0000	213	103.44
11	000	1000	218	239	1050	210	249.98
11	000	1000	218	239	1050	210	43.10
11	000	1000	218	239	6000	210	146.54
11	000	1000	222	239	0000	418	460.56
11	000	1000	222	239	1050	418	460.56
11	000	1000	222	239	1050	418	649.16
11	000	1000	222	239	1050	418	460.56
11	335	1000	223	239	0000	418	8,374.48
11	335	1000	223	239	0000	418	23,736.82
11	335	1000	223	239	1050	418	5,656.00
11	000	1000	224	239	0000	418	62.40
11	000	1000	224	239	1050	418	62.40
11	000	1000	224	239	1050	418	88.40
11	000	1000	224	239	1050	418	62.40
11	000	1000	227	239	0000	418	152.16
11	000	1000	227	239	1050	418	152.16
11	000	1000	227	239	1050	418	215.56
11	000	1000	227	239	1050	418	152.16
11	000	1000	228	239	0000	418	103.44
11	000	1000	228	239	1050	418	103.44
11	000	1000	228	239	1050	418	146.54
11	000	1000	228	239	1050	418	103.44
11	000	1000	231	239	0000	213	2,255.72
11	000	1000	231	239	1050	210	7,518.31
11	000	1000	231	239	1050	210	1,599.04

Fund	Project	Function	Object	Program	Subject	Job	Total Exp
						Total for 2024:	**555,896.97**
11	000	1000	241	239	1050	418	1,281.47
11	000	1000	241	239	1050	418	122.08
11	000	1000	242	239	0000	214	0.87
11	000	1000	242	239	1050	214	1.74
11	000	1000	242	239	1050	418	584.68
11	000	1000	242	239	1050	418	299.66
11	000	1000	242	239	1050	418	4.20
11	000	1000	253	239	0000	213	5,248.32
11	000	1000	253	239	1050	210	6,901.50
11	000	1000	253	239	1050	210	253.80
11	000	1000	253	239	1386	213	1,519.32
11	000	1000	253	239	1388	210	196.14
11	000	1000	253	239	1388	213	361.83
11	000	1000	253	239	5000	213	195.65
11	000	1000	253	239	5000	213	217.56
11	000	1000	253	239	6000	210	4,350.67
11	000	1000	263	239	1050	418	3,750.93
11	000	1000	263	239	1050	418	1,990.68
11	000	1000	273	239	0000	213	168.83
11	000	1000	273	239	1050	210	224.29
11	000	1000	273	239	1050	210	9.08
11	000	1000	273	239	1386	213	48.87
11	000	1000	273	239	1388	210	6.31
11	000	1000	273	239	1388	213	11.63
11	000	1000	273	239	5000	213	6.27
11	000	1000	273	239	5000	213	6.99
11	000	1000	273	239	6000	210	145.32
11	000	1000	283	239	1050	418	117.87
11	000	1000	283	239	1050	418	64.03
11	000	1000	283	239	1050	418	5.81
11	000	1000	619	239	0000	000	358.60
11	000	1000	619	239	1050	000	48.75
11	000	1000	619	239	1050	000	581.24
11	000	1000	653	239	0000	000	7,455.66
11	000	1000	653	239	1050	000	370.00
11	000	2120	110	239	0000	203	16,288.44
11	000	2120	212	239	0000	203	441.58
11	334	2120	213	239	0000	203	7,998.08
11	000	2120	214	239	0000	203	57.20

Fund	Project	Function	Object	Program	Subject	Job	Total Exp
						Total for 2025:	**593,484.78**
11	000	1000	231	239	1050	210	27.03
11	000	1000	231	239	1050	213	116.27
11	000	1000	231	239	1050	214	5.27
11	000	1000	231	239	1386	213	843.32
11	000	1000	231	239	5000	213	10.57
11	000	1000	231	239	5000	213	141.36
11	000	1000	231	239	6000	210	4,291.94
11	000	1000	232	239	0000	213	527.52
11	000	1000	232	239	1050	210	1,758.31
11	000	1000	232	239	1050	210	373.95
11	000	1000	232	239	1050	210	6.32
11	000	1000	232	239	1050	213	27.17
11	000	1000	232	239	1050	214	1.23
11	000	1000	232	239	1386	213	197.24
11	000	1000	232	239	5000	213	2.47
11	000	1000	232	239	5000	213	33.00
11	000	1000	232	239	6000	210	1,003.76
11	000	1000	241	239	0000	214	21.08
11	000	1000	241	239	0000	418	1,395.96
11	000	1000	241	239	0000	418	9.30
11	000	1000	241	239	0000	418	16.28
11	000	1000	241	239	1050	214	26.35
11	000	1000	241	239	1050	214	152.83
11	000	1000	241	239	1050	214	5.27
11	000	1000	241	239	1050	418	1,285.40
11	000	1000	241	239	1050	418	1,854.41
11	000	1000	241	239	1050	418	1,284.60
11	000	1000	241	239	6000	214	5.27
11	000	1000	241	239	6000	214	28.98
11	000	1000	242	239	0000	214	4.93
11	000	1000	242	239	0000	418	326.43
11	000	1000	242	239	0000	418	2.18
11	000	1000	242	239	0000	418	3.81
11	000	1000	242	239	1050	214	6.16
11	000	1000	242	239	1050	214	35.76
11	000	1000	242	239	1050	214	1.23
11	000	1000	242	239	1050	418	300.63
11	000	1000	242	239	1050	418	433.63
11	000	1000	242	239	1050	418	300.39

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FINANCIAL ACCOUNTING - OCAS EXPENDITURE REPORT
MAINTENANCE OF EFFORT FOR SPECIAL EDUCATION

Fund	Project	Function	Object	Program	Subject	Job	Total Exp
						Total for 2024:	**555,896.97**
11	000	2120	217	239	0000	203	152.16
11	000	2120	218	239	0000	203	94.82
11	000	2120	231	239	0000	203	1,316.90
11	000	2120	232	239	0000	203	308.03
11	000	2120	253	239	0000	203	3,627.66
11	000	2120	273	239	0000	203	50.45
11	000	2132	616	239	0000	000	350.00
11	000	2140	320	239	0000	000	3,554.19
11	000	2140	810	239	0000	000	10,074.34
11	000	2140	810	239	0000	000	9,515.81
11	000	2152	110	239	0000	353	58,088.71
11	000	2152	110	239	1050	353	3,036.56
11	000	2152	114	239	0000	353	355.00
11	312	2152	171	239	0000	353	5,000.00
11	000	2152	192	239	1050	353	4,000.00
11	000	2152	212	239	0000	353	481.28
11	334	2152	213	239	0000	353	7,998.08
11	000	2152	214	239	0000	353	62.40
11	000	2152	217	239	0000	353	152.16
11	000	2152	218	239	0000	353	103.44
11	000	2152	231	239	0000	353	4,097.25
11	000	2152	231	239	1050	353	436.32
11	000	2152	232	239	0000	353	958.33
11	000	2152	232	239	1050	353	102.00
11	000	2152	253	239	0000	353	5,837.48
11	000	2152	253	239	1050	353	676.36
11	000	2152	273	239	0000	353	181.04
11	000	2152	273	239	1050	353	21.80
11	000	2152	810	239	0000	000	313.83
11	000	2213	810	239	0000	000	60.00
11	000	2530	653	239	1050	000	531.36
11	000	2530	653	239	1050	000	111.98
11	000	2573	810	239	0000	000	1,047.69
11	000	2573	810	239	0000	000	120.00
11	000	2574	810	239	0000	000	218.50
11	000	2620	653	239	0000	000	3,476.00

Fund	Project	Function	Object	Program	Subject	Job	Total Exp
						Total for 2025:	**593,484.78**
11	000	1000	242	239	6000	214	1.23
11	000	1000	242	239	6000	214	6.78
11	000	1000	253	239	0000	213	4,100.11
11	000	1000	253	239	1050	210	11,407.59
11	000	1000	253	239	1050	210	2,480.64
11	000	1000	253	239	1050	213	181.16
11	000	1000	253	239	1386	213	1,532.73
11	000	1000	253	239	5000	213	16.48
11	000	1000	253	239	5000	213	219.64
11	000	1000	253	239	6000	210	6,528.45
11	000	1000	262	239	1050	418	558.00
11	000	1000	263	239	0000	418	1,988.68
11	000	1000	263	239	0000	418	24.94
11	000	1000	263	239	1050	418	1,902.81
11	000	1000	263	239	1050	418	2,738.18
11	000	1000	263	239	1050	418	1,984.40
11	000	1000	273	239	0000	213	154.92
11	000	1000	273	239	1050	210	343.44
11	000	1000	273	239	1050	213	6.82
11	000	1000	273	239	1050	214	0.31
11	000	1000	273	239	1050	214	0.31
11	000	1000	273	239	1386	213	57.92
11	000	1000	273	239	5000	213	0.62
11	000	1000	273	239	5000	213	8.29
11	000	1000	273	239	6000	210	172.77
11	000	1000	273	239	6000	214	0.31
11	000	1000	283	239	0000	214	1.24
11	000	1000	283	239	0000	418	73.62
11	000	1000	283	239	0000	418	0.55
11	000	1000	283	239	0000	418	12.61
11	000	1000	283	239	1050	214	1.55
11	000	1000	283	239	1050	214	8.96
11	000	1000	283	239	1050	418	72.66
11	000	1000	283	239	1050	418	78.25
11	000	1000	283	239	1050	418	75.37
11	000	1000	283	239	6000	214	1.70
11	332	1000	283	239	0000	418	8.28
11	332	1000	283	239	1050	418	2.76
11	000	1000	614	239	0000	000	442.60

Fund	Project	Function	Object	Program	Subject	Job		Total Exp
							Total for 2025:	**593,484.78**
11	000	1000	619	239	0000	000		94.53
11	000	2140	320	239	0000	000		18,950.00
11	000	2140	810	239	0000	000		14,557.35
11	000	2152	110	239	0000	353		57,296.61
11	000	2152	110	239	1050	353		3,036.56
11	000	2152	114	239	0000	353		207.00
11	000	2152	171	239	0000	353		18.19
11	312	2152	171	239	0000	353		4,981.81
11	000	2152	192	239	1050	353		4,000.00
11	000	2152	212	239	0000	353		460.56
11	334	2152	213	239	0000	353		8,374.48
11	000	2152	214	239	0000	353		62.40
11	000	2152	217	239	0000	353		152.16
11	000	2152	218	239	0000	353		103.44
11	000	2152	231	239	0000	353		4,048.78
11	000	2152	231	239	1050	353		431.76
11	000	2152	232	239	0000	353		946.90
11	000	2152	232	239	1050	353		100.96
11	000	2152	253	239	0000	353		5,835.75
11	000	2152	253	239	1050	353		676.16
11	000	2152	273	239	0000	353		209.16
11	000	2152	273	239	1050	353		25.60
11	312	2152	273	239	0000	353		18.19
11	000	2152	810	239	0000	000		338.83
11	000	2170	320	239	0000	000		800.00
11	000	2213	580	239	0000	000		514.00
11	000	2213	810	239	0000	000		98.50

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