**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 |
|---|---|---|---|---|---|---|---|---|---|
| 41 LINCOLN | I004 WELLSTON | 241,039.54 | 98 | 2,460 | 243,140.22 | 94 | 2,587 | 0.87 | 5.16 |

| Fund | Project | Function | Object | Program | Subject | Job | Total Exp | Fund | Project | Function | Object | Program | Subject | Job | Total Exp |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Total for 2024: | 241,039.54 | | | | | | | Total for 2025: | 243,140.22 |
| 11 | 000 | 1000 | 110 | 239 | 1050 | 108 | 2,960.00 | 11 | 000 | 1000 | 110 | 239 | 1050 | 108 | 5,139.08 |
| 11 | 000 | 1000 | 110 | 239 | 1050 | 108 | 2,220.00 | 11 | 000 | 1000 | 110 | 239 | 1050 | 210 | 1,559.86 |
| 11 | 000 | 1000 | 110 | 239 | 1050 | 210 | 17,406.87 | 11 | 000 | 1000 | 110 | 239 | 1110 | 210 | 9,074.81 |
| 11 | 000 | 1000 | 110 | 239 | 1110 | 210 | 10,624.83 | 11 | 000 | 1000 | 110 | 239 | 1384 | 108 | 2,091.81 |
| 11 | 000 | 1000 | 110 | 239 | 1384 | 210 | 3,260.27 | 11 | 000 | 1000 | 110 | 239 | 1384 | 210 | 1,396.12 |
| 11 | 000 | 1000 | 110 | 239 | 2200 | 210 | 2,322.03 | 11 | 000 | 1000 | 110 | 239 | 2200 | 210 | 698.06 |
| 11 | 000 | 1000 | 110 | 239 | 2725 | 108 | 2,220.00 | 11 | 000 | 1000 | 110 | 239 | 2725 | 108 | 2,091.81 |
| 11 | 000 | 1000 | 110 | 239 | 2725 | 210 | 1,630.13 | 11 | 000 | 1000 | 110 | 239 | 2725 | 210 | 698.06 |
| 11 | 000 | 1000 | 110 | 239 | 4000 | 210 | 2,322.05 | 11 | 000 | 1000 | 110 | 239 | 4000 | 210 | 698.05 |
| 11 | 000 | 1000 | 110 | 239 | 4400 | 210 | 1,931.17 | 11 | 000 | 1000 | 110 | 239 | 4400 | 210 | 698.06 |
| 11 | 000 | 1000 | 116 | 239 | 1050 | 210 | 263.84 | 11 | 000 | 1000 | 116 | 239 | 1050 | 210 | 15.60 |
| 11 | 000 | 1000 | 116 | 239 | 1110 | 210 | 213.07 | 11 | 000 | 1000 | 116 | 239 | 1110 | 210 | 181.99 |
| 11 | 000 | 1000 | 116 | 239 | 1384 | 210 | 106.52 | 11 | 000 | 1000 | 116 | 239 | 1384 | 210 | 28.00 |
| 11 | 000 | 1000 | 116 | 239 | 2200 | 210 | 53.24 | 11 | 000 | 1000 | 116 | 239 | 2200 | 210 | 14.00 |
| 11 | 000 | 1000 | 116 | 239 | 2725 | 210 | 53.24 | 11 | 000 | 1000 | 116 | 239 | 2725 | 210 | 14.00 |
| 11 | 000 | 1000 | 116 | 239 | 4000 | 210 | 53.32 | 11 | 000 | 1000 | 116 | 239 | 4000 | 210 | 13.99 |
| 11 | 000 | 1000 | 116 | 239 | 4400 | 210 | 53.24 | 11 | 000 | 1000 | 116 | 239 | 4400 | 210 | 14.00 |
| 11 | 000 | 1000 | 120 | 239 | 1012 | 414 | 710.50 | 11 | 000 | 1000 | 120 | 239 | 0000 | 414 | 17,680.00 |
| 11 | 000 | 1000 | 120 | 239 | 1110 | 414 | 5,330.47 | 11 | 000 | 1000 | 120 | 239 | 0000 | 414 | 17,340.00 |
| 11 | 000 | 1000 | 120 | 239 | 1110 | 414 | 17,992.00 | 11 | 000 | 1000 | 120 | 239 | 1110 | 414 | 18,020.00 |
| 11 | 332 | 1000 | 125 | 239 | 0000 | 414 | 2,276.28 | 11 | 332 | 1000 | 125 | 239 | 0000 | 414 | 2,276.28 |
| 11 | 332 | 1000 | 125 | 239 | 1110 | 414 | 1,138.14 | 11 | 334 | 1000 | 213 | 239 | 2725 | 210 | 5,656.00 |
| 11 | 334 | 1000 | 213 | 239 | 1050 | 210 | 7,998.08 | 11 | 334 | 1000 | 213 | 239 | 2725 | 210 | 2,718.48 |
| 11 | 334 | 1000 | 213 | 239 | 1384 | 210 | 6,717.52 | 11 | 335 | 1000 | 223 | 239 | 1050 | 414 | 8,374.48 |
| 11 | 334 | 1000 | 213 | 239 | 2725 | 210 | 1,280.56 | 11 | 335 | 1000 | 223 | 239 | 1110 | 414 | 8,374.48 |
| 11 | 335 | 1000 | 223 | 239 | 1110 | 414 | 9,879.58 | 11 | 335 | 1000 | 223 | 239 | 1110 | 414 | 8,374.48 |
| 11 | 335 | 1000 | 223 | 239 | 1110 | 414 | 7,998.08 | 11 | 000 | 1000 | 231 | 239 | 1050 | 108 | 368.90 |
| 11 | 000 | 1000 | 231 | 239 | 1050 | 108 | 183.52 | 11 | 000 | 1000 | 231 | 239 | 1050 | 210 | 96.93 |
| 11 | 000 | 1000 | 231 | 239 | 1050 | 108 | 137.64 | 11 | 000 | 1000 | 231 | 239 | 1110 | 210 | 522.08 |
| 11 | 000 | 1000 | 231 | 239 | 1050 | 210 | 1,144.92 | 11 | 000 | 1000 | 231 | 239 | 1384 | 108 | 167.40 |
| 11 | 000 | 1000 | 231 | 239 | 1110 | 210 | 638.32 | 11 | 000 | 1000 | 231 | 239 | 1384 | 210 | 80.23 |
| 11 | 000 | 1000 | 231 | 239 | 1384 | 210 | 318.76 | 11 | 000 | 1000 | 231 | 239 | 2200 | 210 | 40.11 |
| 11 | 000 | 1000 | 231 | 239 | 2200 | 210 | 159.36 | 11 | 000 | 1000 | 231 | 239 | 2725 | 108 | 167.40 |
| 11 | 000 | 1000 | 231 | 239 | 2725 | 108 | 137.64 | 11 | 000 | 1000 | 231 | 239 | 2725 | 210 | 40.11 |
| 11 | 000 | 1000 | 231 | 239 | 2725 | 210 | 159.36 | 11 | 000 | 1000 | 231 | 239 | 4000 | 210 | 40.13 |

| Fund | Project | Function | Object | Program | Subject | Job | Total Exp |
|---|---|---|---|---|---|---|---|
| | | | | | | **Total for 2024:** | **241,039.54** |
| 11 | 000 | 1000 | 231 | 239 | 4000 | 210 | 159.40 |
| 11 | 000 | 1000 | 231 | 239 | 4400 | 210 | 159.36 |
| 11 | 000 | 1000 | 232 | 239 | 1050 | 108 | 42.92 |
| 11 | 000 | 1000 | 232 | 239 | 1050 | 108 | 32.19 |
| 11 | 000 | 1000 | 232 | 239 | 1050 | 210 | 267.76 |
| 11 | 000 | 1000 | 232 | 239 | 1110 | 210 | 149.32 |
| 11 | 000 | 1000 | 232 | 239 | 1384 | 210 | 74.52 |
| 11 | 000 | 1000 | 232 | 239 | 2200 | 210 | 37.28 |
| 11 | 000 | 1000 | 232 | 239 | 2725 | 108 | 32.19 |
| 11 | 000 | 1000 | 232 | 239 | 2725 | 210 | 37.28 |
| 11 | 000 | 1000 | 232 | 239 | 4000 | 210 | 37.24 |
| 11 | 000 | 1000 | 232 | 239 | 4400 | 210 | 37.28 |
| 11 | 000 | 1000 | 241 | 239 | 1012 | 414 | 40.93 |
| 11 | 000 | 1000 | 241 | 239 | 1110 | 414 | 1,155.69 |
| 11 | 000 | 1000 | 241 | 239 | 1110 | 414 | 1,082.00 |
| 11 | 000 | 1000 | 242 | 239 | 1012 | 414 | 9.58 |
| 11 | 000 | 1000 | 242 | 239 | 1110 | 414 | 270.29 |
| 11 | 000 | 1000 | 242 | 239 | 1110 | 414 | 253.04 |
| 11 | 000 | 1000 | 251 | 239 | 1050 | 210 | 1,089.92 |
| 11 | 000 | 1000 | 251 | 239 | 1110 | 210 | 620.17 |
| 11 | 000 | 1000 | 251 | 239 | 1384 | 210 | 310.12 |
| 11 | 000 | 1000 | 251 | 239 | 2200 | 210 | 155.04 |
| 11 | 000 | 1000 | 251 | 239 | 2725 | 210 | 155.04 |
| 11 | 000 | 1000 | 251 | 239 | 4000 | 210 | 155.12 |
| 11 | 000 | 1000 | 251 | 239 | 4400 | 210 | 155.04 |
| 11 | 000 | 1000 | 252 | 239 | 1050 | 210 | 48.60 |
| 11 | 000 | 1000 | 252 | 239 | 1110 | 210 | 37.43 |
| 11 | 000 | 1000 | 252 | 239 | 1384 | 210 | 74.85 |
| 11 | 000 | 1000 | 252 | 239 | 2200 | 210 | 37.43 |
| 11 | 000 | 1000 | 252 | 239 | 2725 | 210 | 37.43 |
| 11 | 000 | 1000 | 252 | 239 | 4000 | 210 | 37.42 |
| 11 | 000 | 1000 | 252 | 239 | 4400 | 210 | 37.43 |
| 11 | 000 | 1000 | 253 | 239 | 1050 | 108 | 488.40 |
| 11 | 000 | 1000 | 253 | 239 | 1050 | 108 | 366.30 |
| 11 | 000 | 1000 | 253 | 239 | 1050 | 210 | 1,837.24 |
| 11 | 000 | 1000 | 253 | 239 | 1110 | 210 | 1,130.88 |
| 11 | 000 | 1000 | 253 | 239 | 1384 | 210 | 565.40 |
| 11 | 000 | 1000 | 253 | 239 | 2200 | 210 | 282.72 |
| 11 | 000 | 1000 | 253 | 239 | 2725 | 108 | 366.30 |

| Fund | Project | Function | Object | Program | Subject | Job | Total Exp |
|---|---|---|---|---|---|---|---|
| | | | | | | **Total for 2025:** | **243,140.22** |
| 11 | 000 | 1000 | 231 | 239 | 4400 | 210 | 40.11 |
| 11 | 000 | 1000 | 232 | 239 | 1050 | 108 | 86.28 |
| 11 | 000 | 1000 | 232 | 239 | 1050 | 210 | 22.67 |
| 11 | 000 | 1000 | 232 | 239 | 1110 | 210 | 122.10 |
| 11 | 000 | 1000 | 232 | 239 | 1384 | 108 | 39.15 |
| 11 | 000 | 1000 | 232 | 239 | 1384 | 210 | 18.76 |
| 11 | 000 | 1000 | 232 | 239 | 2200 | 210 | 9.38 |
| 11 | 000 | 1000 | 232 | 239 | 2725 | 108 | 39.15 |
| 11 | 000 | 1000 | 232 | 239 | 2725 | 210 | 9.38 |
| 11 | 000 | 1000 | 232 | 239 | 4000 | 210 | 9.39 |
| 11 | 000 | 1000 | 232 | 239 | 4400 | 210 | 9.38 |
| 11 | 000 | 1000 | 241 | 239 | 0000 | 414 | 1,076.71 |
| 11 | 000 | 1000 | 241 | 239 | 0000 | 414 | 1,083.26 |
| 11 | 000 | 1000 | 241 | 239 | 1110 | 414 | 1,081.00 |
| 11 | 000 | 1000 | 242 | 239 | 0000 | 414 | 251.83 |
| 11 | 000 | 1000 | 242 | 239 | 0000 | 414 | 253.38 |
| 11 | 000 | 1000 | 242 | 239 | 1110 | 414 | 252.84 |
| 11 | 000 | 1000 | 251 | 239 | 1050 | 210 | 101.83 |
| 11 | 000 | 1000 | 251 | 239 | 1110 | 210 | 501.03 |
| 11 | 000 | 1000 | 251 | 239 | 1384 | 210 | 77.09 |
| 11 | 000 | 1000 | 251 | 239 | 2200 | 210 | 38.54 |
| 11 | 000 | 1000 | 251 | 239 | 2725 | 210 | 38.54 |
| 11 | 000 | 1000 | 251 | 239 | 4000 | 210 | 38.56 |
| 11 | 000 | 1000 | 251 | 239 | 4400 | 210 | 38.54 |
| 11 | 000 | 1000 | 252 | 239 | 1050 | 108 | 64.87 |
| 11 | 000 | 1000 | 252 | 239 | 1110 | 210 | 60.05 |
| 11 | 000 | 1000 | 252 | 239 | 1384 | 108 | 48.65 |
| 11 | 000 | 1000 | 252 | 239 | 1384 | 210 | 7.70 |
| 11 | 000 | 1000 | 252 | 239 | 2200 | 210 | 60.05 |
| 11 | 000 | 1000 | 252 | 239 | 2725 | 108 | 48.66 |
| 11 | 000 | 1000 | 252 | 239 | 2725 | 210 | 60.05 |
| 11 | 000 | 1000 | 252 | 239 | 4000 | 210 | 60.04 |
| 11 | 000 | 1000 | 252 | 239 | 4400 | 210 | 60.05 |
| 11 | 000 | 1000 | 253 | 239 | 1050 | 108 | 981.76 |
| 11 | 000 | 1000 | 253 | 239 | 1050 | 210 | 159.35 |
| 11 | 000 | 1000 | 253 | 239 | 1110 | 210 | 927.03 |
| 11 | 000 | 1000 | 253 | 239 | 1384 | 108 | 445.50 |
| 11 | 000 | 1000 | 253 | 239 | 1384 | 210 | 142.61 |
| 11 | 000 | 1000 | 253 | 239 | 2200 | 210 | 71.31 |

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

| Fund | Project | Function | Object | Program | Subject | Job | Total Exp |
|---|---|---|---|---|---|---|---|
| | | | | | | **Total for 2024:** | **241,039.54** |
| 11 | 000 | 1000 | 253 | 239 | 2725 | 210 | 282.72 |
| 11 | 000 | 1000 | 253 | 239 | 4000 | 210 | 282.68 |
| 11 | 000 | 1000 | 253 | 239 | 4400 | 210 | 282.72 |
| 11 | 000 | 1000 | 261 | 239 | 1110 | 414 | 8.59 |
| 11 | 000 | 1000 | 263 | 239 | 1012 | 414 | 67.50 |
| 11 | 000 | 1000 | 263 | 239 | 1110 | 414 | 1,906.45 |
| 11 | 000 | 1000 | 263 | 239 | 1110 | 414 | 1,709.28 |
| 11 | 000 | 1000 | 619 | 239 | 0000 | 000 | 286.00 |
| 11 | 000 | 2135 | 336 | 239 | 0000 | 000 | 42,371.55 |
| 11 | 000 | 2135 | 336 | 239 | 0000 | 000 | 4,133.27 |
| 11 | 000 | 2140 | 336 | 239 | 0000 | 000 | 3,400.00 |
| 11 | 000 | 2140 | 336 | 239 | 0000 | 000 | 1,550.00 |
| 11 | 000 | 2140 | 336 | 239 | 0000 | 000 | 450.00 |
| 11 | 000 | 2152 | 336 | 239 | 0000 | 000 | 55,617.68 |
| 11 | 000 | 2152 | 336 | 239 | 0000 | 000 | 1,722.50 |
| 11 | 000 | 2170 | 336 | 239 | 0000 | 000 | 1,576.25 |
| 11 | 000 | 2180 | 336 | 239 | 0000 | 000 | 1,631.25 |

| Fund | Project | Function | Object | Program | Subject | Job | Total Exp |
|---|---|---|---|---|---|---|---|
| | | | | | | **Total for 2025:** | **243,140.22** |
| 11 | 000 | 1000 | 253 | 239 | 2725 | 108 | 445.50 |
| 11 | 000 | 1000 | 253 | 239 | 2725 | 210 | 71.31 |
| 11 | 000 | 1000 | 253 | 239 | 4000 | 210 | 71.30 |
| 11 | 000 | 1000 | 253 | 239 | 4400 | 210 | 71.31 |
| 11 | 000 | 1000 | 263 | 239 | 0000 | 414 | 1,680.60 |
| 11 | 000 | 1000 | 263 | 239 | 1110 | 414 | 1,711.91 |
| 11 | 000 | 2135 | 336 | 239 | 0000 | 000 | 44,381.25 |
| 11 | 000 | 2140 | 336 | 239 | 0000 | 000 | 3,000.00 |
| 11 | 000 | 2140 | 336 | 239 | 0000 | 000 | 5,025.00 |
| 11 | 000 | 2140 | 336 | 239 | 0000 | 000 | 1,025.00 |
| 11 | 000 | 2152 | 336 | 239 | 0000 | 000 | 57,133.17 |
| 11 | 000 | 2170 | 336 | 239 | 0000 | 000 | 2,700.00 |
| 11 | 000 | 2170 | 336 | 239 | 0000 | 000 | 417.50 |
| 11 | 000 | 2170 | 336 | 239 | 0000 | 000 | 877.50 |
| 11 | 000 | 2180 | 336 | 239 | 0000 | 000 | 450.00 |
| 11 | 000 | 2180 | 336 | 239 | 0000 | 000 | 877.50 |

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