

**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 | | |
|------------------------|---------|--------------|--------|---------|---------|-----|--------------------------|----------|------------------------|--------------------------|----------|---------|--------------------|---------------------|-----------|-------------------|
| 48 MCCURTAIN | | I006 HAWORTH | | | | | EXPENDITURE | CHILD CT | PER CAP | EXPENDITURES | CHILD CT | PER CAP | (0.90) | 9.20 | | |
| Fund | Project | Function | Object | Program | Subject | Job | Total Exp | Fund | Project | Function | Object | Program | Subject | Job | Total Exp | |
| Total for 2024: | | | | | | | 343,353.04 | | Total for 2025: | | | | | | | 340,272.10 |
| 11 | 000 | 1000 | 110 | 239 | 0000 | 213 | 57,088.62 | 11 | 000 | 1000 | 110 | 239 | 0000 | 213 | 55,389.20 | |
| 11 | 000 | 1000 | 110 | 239 | 0000 | 213 | 24,079.37 | 11 | 000 | 1000 | 110 | 239 | 0000 | 213 | 24,351.14 | |
| 11 | 000 | 1000 | 115 | 239 | 0000 | 213 | 985.77 | 11 | 000 | 1000 | 115 | 239 | 0000 | 213 | 869.79 | |
| 11 | 000 | 1000 | 115 | 239 | 0000 | 213 | 348.00 | 11 | 000 | 1000 | 115 | 239 | 0000 | 213 | 348.00 | |
| 11 | 000 | 1000 | 120 | 239 | 0000 | 413 | 24,318.16 | 11 | 000 | 1000 | 120 | 239 | 0000 | 413 | 14,678.39 | |
| 11 | 000 | 1000 | 120 | 239 | 0000 | 413 | 11,521.23 | 11 | 000 | 1000 | 120 | 239 | 0000 | 413 | 14,653.39 | |
| 11 | 000 | 1000 | 120 | 239 | 0000 | 413 | 1,157.12 | 11 | 000 | 1000 | 120 | 239 | 0000 | 418 | 30,239.24 | |
| 11 | 000 | 1000 | 120 | 239 | 0000 | 418 | 22,223.61 | 11 | 000 | 1000 | 120 | 239 | 0000 | 418 | 14,328.39 | |
| 11 | 000 | 1000 | 120 | 239 | 0000 | 418 | 32,021.80 | 11 | 000 | 1000 | 120 | 239 | 0000 | 418 | 14,703.39 | |
| 11 | 000 | 1000 | 120 | 239 | 0000 | 418 | 14,678.39 | 11 | 000 | 1000 | 125 | 239 | 0000 | 413 | 258.60 | |
| 11 | 000 | 1000 | 125 | 239 | 0000 | 413 | 215.50 | 11 | 000 | 1000 | 125 | 239 | 0000 | 418 | 237.05 | |
| 11 | 000 | 1000 | 125 | 239 | 0000 | 418 | 43.10 | 11 | 332 | 1000 | 125 | 239 | 0000 | 418 | 2,276.28 | |
| 11 | 000 | 1000 | 125 | 239 | 0000 | 418 | 258.60 | 11 | 332 | 1000 | 125 | 239 | 0000 | 418 | 4,552.56 | |
| 11 | 332 | 1000 | 125 | 239 | 0000 | 413 | 189.69 | 11 | 332 | 1000 | 125 | 239 | 0000 | 418 | 2,276.28 | |
| 11 | 332 | 1000 | 125 | 239 | 0000 | 418 | 4,552.56 | 11 | 000 | 1000 | 170 | 239 | 0000 | 213 | 500.00 | |
| 11 | 332 | 1000 | 125 | 239 | 0000 | 418 | 4,362.87 | 11 | 000 | 1000 | 170 | 239 | 0000 | 213 | 500.00 | |
| 11 | 332 | 1000 | 125 | 239 | 0000 | 418 | 2,276.28 | 11 | 000 | 1000 | 180 | 239 | 0000 | 413 | 1,750.00 | |
| 11 | 000 | 1000 | 170 | 239 | 0000 | 213 | 500.00 | 11 | 000 | 1000 | 180 | 239 | 0000 | 413 | 1,750.00 | |
| 11 | 000 | 1000 | 170 | 239 | 0000 | 213 | 500.00 | 11 | 000 | 1000 | 180 | 239 | 0000 | 418 | 3,386.36 | |
| 11 | 000 | 1000 | 170 | 239 | 0000 | 213 | 500.00 | 11 | 000 | 1000 | 180 | 239 | 0000 | 418 | 2,363.64 | |
| 11 | 000 | 1000 | 180 | 239 | 0000 | 413 | 2,250.00 | 11 | 000 | 1000 | 180 | 239 | 0000 | 418 | 2,250.00 | |
| 11 | 000 | 1000 | 180 | 239 | 0000 | 413 | 500.00 | 11 | 334 | 1000 | 213 | 239 | 0000 | 213 | 8,347.10 | |
| 11 | 000 | 1000 | 180 | 239 | 0000 | 418 | 1,000.00 | 11 | 334 | 1000 | 213 | 239 | 0000 | 213 | 6,335.62 | |
| 11 | 000 | 1000 | 180 | 239 | 0000 | 418 | 3,500.00 | 11 | 334 | 1000 | 213 | 239 | 0000 | 213 | 8,374.48 | |
| 11 | 000 | 1000 | 180 | 239 | 0000 | 418 | 2,250.00 | 11 | 335 | 1000 | 223 | 239 | 0000 | 418 | 16,069.34 | |
| 11 | 334 | 1000 | 213 | 239 | 0000 | 213 | 7,998.08 | 11 | 335 | 1000 | 223 | 239 | 0000 | 418 | 8,374.48 | |
| 11 | 334 | 1000 | 213 | 239 | 0000 | 213 | 7,357.80 | 11 | 335 | 1000 | 223 | 239 | 0000 | 418 | 8,374.48 | |
| 11 | 334 | 1000 | 213 | 239 | 0000 | 213 | 7,998.08 | 11 | 000 | 1000 | 231 | 239 | 0000 | 213 | 31.00 | |
| 11 | 335 | 1000 | 223 | 239 | 0000 | 418 | 15,996.16 | 11 | 000 | 1000 | 231 | 239 | 0000 | 213 | 3,533.07 | |
| 11 | 335 | 1000 | 223 | 239 | 0000 | 418 | 7,998.08 | 11 | 000 | 1000 | 231 | 239 | 0000 | 213 | 1,541.46 | |
| 11 | 335 | 1000 | 223 | 239 | 0000 | 418 | 7,998.08 | 11 | 000 | 1000 | 232 | 239 | 0000 | 213 | 7.25 | |
| 11 | 000 | 1000 | 231 | 239 | 0000 | 213 | 31.00 | 11 | 000 | 1000 | 232 | 239 | 0000 | 213 | 826.15 | |
| 11 | 000 | 1000 | 231 | 239 | 0000 | 213 | 3,569.64 | 11 | 000 | 1000 | 232 | 239 | 0000 | 213 | 360.61 | |
| 11 | 000 | 1000 | 231 | 239 | 0000 | 213 | 1,524.72 | 11 | 000 | 1000 | 241 | 239 | 0000 | 413 | 1,034.56 | |
| 11 | 000 | 1000 | 232 | 239 | 0000 | 213 | 7.25 | 11 | 000 | 1000 | 241 | 239 | 0000 | 413 | 1,108.00 | |

**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 | Fund | Project | Function | Object | Program | Subject | Job | Total Exp |
|------------------------|---------|----------|--------|---------|---------|-----|-------------------|------------------------|---------|----------|--------|---------|---------|-----|-------------------|
| Total for 2024: | | | | | | | 343,353.04 | Total for 2025: | | | | | | | 340,272.10 |
| 11 | 000 | 1000 | 232 | 239 | 0000 | 213 | 834.77 | 11 | 000 | 1000 | 241 | 239 | 0000 | 418 | 2,175.78 |
| 11 | 000 | 1000 | 232 | 239 | 0000 | 213 | 356.64 | 11 | 000 | 1000 | 241 | 239 | 0000 | 418 | 1,096.23 |
| 11 | 000 | 1000 | 241 | 239 | 0000 | 413 | 1,724.21 | 11 | 000 | 1000 | 241 | 239 | 0000 | 418 | 1,191.65 |
| 11 | 000 | 1000 | 241 | 239 | 0000 | 413 | 854.03 | 11 | 000 | 1000 | 242 | 239 | 0000 | 413 | 241.94 |
| 11 | 000 | 1000 | 241 | 239 | 0000 | 413 | 82.95 | 11 | 000 | 1000 | 242 | 239 | 0000 | 413 | 259.13 |
| 11 | 000 | 1000 | 241 | 239 | 0000 | 418 | 1,503.53 | 11 | 000 | 1000 | 242 | 239 | 0000 | 418 | 508.90 |
| 11 | 000 | 1000 | 241 | 239 | 0000 | 418 | 2,301.95 | 11 | 000 | 1000 | 242 | 239 | 0000 | 418 | 256.38 |
| 11 | 000 | 1000 | 241 | 239 | 0000 | 418 | 1,190.73 | 11 | 000 | 1000 | 242 | 239 | 0000 | 418 | 278.71 |
| 11 | 000 | 1000 | 242 | 239 | 0000 | 413 | 403.22 | 11 | 000 | 1000 | 253 | 239 | 0000 | 213 | 47.50 |
| 11 | 000 | 1000 | 242 | 239 | 0000 | 413 | 199.75 | 11 | 000 | 1000 | 253 | 239 | 0000 | 213 | 5,344.59 |
| 11 | 000 | 1000 | 242 | 239 | 0000 | 413 | 19.40 | 11 | 000 | 1000 | 253 | 239 | 0000 | 213 | 2,393.98 |
| 11 | 000 | 1000 | 242 | 239 | 0000 | 418 | 351.69 | 11 | 000 | 1000 | 263 | 239 | 0000 | 413 | 1,585.25 |
| 11 | 000 | 1000 | 242 | 239 | 0000 | 418 | 538.40 | 11 | 000 | 1000 | 263 | 239 | 0000 | 418 | 3,217.00 |
| 11 | 000 | 1000 | 242 | 239 | 0000 | 418 | 278.50 | 11 | 000 | 1000 | 263 | 239 | 0000 | 418 | 58.30 |
| 11 | 000 | 1000 | 253 | 239 | 0000 | 213 | 47.50 | 11 | 000 | 1000 | 271 | 239 | 0000 | 213 | 0.11 |
| 11 | 000 | 1000 | 253 | 239 | 0000 | 213 | 5,564.50 | 11 | 000 | 1000 | 271 | 239 | 0000 | 213 | 13.00 |
| 11 | 000 | 1000 | 253 | 239 | 0000 | 213 | 2,368.21 | 11 | 000 | 1000 | 271 | 239 | 0000 | 213 | 5.82 |
| 11 | 000 | 1000 | 263 | 239 | 0000 | 413 | 2,544.49 | 11 | 000 | 1000 | 273 | 239 | 0000 | 213 | 1.74 |
| 11 | 000 | 1000 | 263 | 239 | 0000 | 418 | 2,210.38 | 11 | 000 | 1000 | 273 | 239 | 0000 | 213 | 195.24 |
| 11 | 000 | 1000 | 263 | 239 | 0000 | 418 | 1,778.88 | 11 | 000 | 1000 | 273 | 239 | 0000 | 213 | 87.45 |
| 11 | 000 | 1000 | 271 | 239 | 0000 | 213 | 0.07 | 11 | 000 | 1000 | 281 | 239 | 0000 | 413 | 3.86 |
| 11 | 000 | 1000 | 271 | 239 | 0000 | 213 | 7.07 | 11 | 000 | 1000 | 281 | 239 | 0000 | 413 | 3.78 |
| 11 | 000 | 1000 | 271 | 239 | 0000 | 213 | 3.01 | 11 | 000 | 1000 | 281 | 239 | 0000 | 418 | 7.83 |
| 11 | 000 | 1000 | 273 | 239 | 0000 | 213 | 1.32 | 11 | 000 | 1000 | 281 | 239 | 0000 | 418 | 3.86 |
| 11 | 000 | 1000 | 273 | 239 | 0000 | 213 | 154.73 | 11 | 000 | 1000 | 281 | 239 | 0000 | 418 | 3.92 |
| 11 | 000 | 1000 | 273 | 239 | 0000 | 213 | 65.85 | 11 | 000 | 1000 | 283 | 239 | 0000 | 413 | 57.91 |
| 11 | 000 | 1000 | 281 | 239 | 0000 | 413 | 3.24 | 11 | 000 | 1000 | 283 | 239 | 0000 | 413 | 56.93 |
| 11 | 000 | 1000 | 281 | 239 | 0000 | 413 | 1.47 | 11 | 000 | 1000 | 283 | 239 | 0000 | 418 | 117.51 |
| 11 | 000 | 1000 | 281 | 239 | 0000 | 413 | 0.14 | 11 | 000 | 1000 | 283 | 239 | 0000 | 418 | 57.92 |
| 11 | 000 | 1000 | 281 | 239 | 0000 | 418 | 2.81 | 11 | 000 | 1000 | 283 | 239 | 0000 | 418 | 58.84 |
| 11 | 000 | 1000 | 281 | 239 | 0000 | 418 | 4.31 | 11 | 000 | 1000 | 653 | 239 | 0000 | 000 | 159.00 |
| 11 | 000 | 1000 | 281 | 239 | 0000 | 418 | 2.04 | 11 | 000 | 1000 | 653 | 239 | 0000 | 000 | 369.99 |
| 11 | 000 | 1000 | 283 | 239 | 0000 | 413 | 70.75 | 11 | 000 | 1000 | 653 | 239 | 0000 | 000 | 136.96 |
| 11 | 000 | 1000 | 283 | 239 | 0000 | 413 | 31.76 | 11 | 000 | 2135 | 336 | 239 | 0000 | 000 | 30,840.00 |
| 11 | 000 | 1000 | 283 | 239 | 0000 | 413 | 3.06 | 11 | 000 | 2140 | 336 | 239 | 0000 | 000 | 3,840.00 |
| 11 | 000 | 1000 | 283 | 239 | 0000 | 418 | 61.46 | 11 | 000 | 2152 | 336 | 239 | 0000 | 000 | 27,032.17 |
| 11 | 000 | 1000 | 283 | 239 | 0000 | 418 | 94.51 | 11 | 000 | 2213 | 580 | 239 | 0000 | 000 | 136.00 |
| 11 | 000 | 1000 | 283 | 239 | 0000 | 418 | 44.72 | 11 | 000 | 2213 | 580 | 239 | 0000 | 000 | 149.54 |
| 11 | 000 | 1000 | 611 | 239 | 1050 | 000 | 114.29 | 11 | 000 | 2330 | 231 | 239 | 0000 | 108 | 183.26 |

**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 | Fund | Project | Function | Object | Program | Subject | Job | Total Exp | | |
|------|---------|----------|--------|---------|---------|-----|------------------------|-------------------|---------|----------|--------|---------|---------|-----|-----------|------------------------|-------------------|
| | | | | | | | Total for 2024: | 343,353.04 | | | | | | | | Total for 2025: | 340,272.10 |
| 11 | 000 | 1000 | 619 | 239 | 0000 | 000 | 415.57 | 11 | 000 | 2330 | 232 | 239 | 0000 | 108 | 42.85 | | |
| 11 | 000 | 1000 | 658 | 239 | 1050 | 000 | 50.00 | 11 | 000 | 2330 | 252 | 239 | 0000 | 108 | 250.00 | | |
| 11 | 000 | 1000 | 681 | 239 | 1050 | 000 | 56.35 | 11 | 000 | 2330 | 253 | 239 | 0000 | 108 | 296.89 | | |
| 11 | 000 | 2135 | 336 | 239 | 0000 | 000 | 19,640.00 | 11 | 000 | 2330 | 320 | 239 | 0000 | 000 | 912.00 | | |
| 11 | 000 | 2135 | 336 | 239 | 0000 | 000 | 5,229.00 | 11 | 000 | 2720 | 180 | 239 | 0000 | 801 | 500.00 | | |
| 11 | 000 | 2135 | 336 | 239 | 0000 | 000 | 480.00 | 11 | 000 | 2720 | 241 | 239 | 0000 | 801 | 32.01 | | |
| 11 | 000 | 2140 | 336 | 239 | 0000 | 000 | 3,200.00 | 11 | 000 | 2720 | 242 | 239 | 0000 | 801 | 7.50 | | |
| 11 | 000 | 2140 | 336 | 239 | 0000 | 000 | 350.00 | 11 | 000 | 2720 | 263 | 239 | 0000 | 801 | 47.49 | | |
| 11 | 000 | 2152 | 336 | 239 | 0000 | 000 | 15,358.12 | 11 | 000 | 2720 | 281 | 239 | 0000 | 801 | 0.11 | | |
| 11 | 000 | 2213 | 580 | 239 | 0000 | 000 | 42.10 | 11 | 000 | 2720 | 283 | 239 | 0000 | 801 | 25.97 | | |
| 11 | 000 | 2330 | 320 | 239 | 0000 | 000 | 912.00 | | | | | | | | | | |

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