

**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		
48 MCCURTAIN		I014 SMITHVILLE					EXPENDITURE	CHILD CT	2,895	EXPENDITURES	CHILD CT	2,953	0.27	2.00		
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
<b>Total for 2024:</b>							<b>170,800.25</b>		<b>Total for 2025:</b>							<b>171,265.79</b>
11	000	1000	110	239	1050	210	16,498.44	11	000	1000	110	239	1050	210	12,664.96	
11	000	1000	110	239	1050	210	18,731.72	11	000	1000	110	239	1050	210	26,176.04	
11	375	1000	110	239	1050	210	5,000.00	11	331	1000	115	239	0000	213	2,537.36	
11	331	1000	115	239	0000	213	2,423.44	11	000	1000	120	239	1050	414	24,245.00	
11	000	1000	120	239	1050	414	4,723.42	11	332	1000	125	239	0000	414	1,684.40	
11	332	1000	125	239	0000	414	1,603.24	11	332	1000	125	239	1050	414	1,684.40	
11	332	1000	125	239	1050	414	1,802.72	11	334	1000	213	239	0000	213	5,837.12	
11	375	1000	170	239	1050	210	2,500.00	11	334	1000	213	239	1050	210	8,374.48	
11	000	1000	192	239	1050	210	5,000.00	11	000	1000	222	239	1050	414	582.96	
11	334	1000	213	239	0000	213	5,574.64	11	335	1000	223	239	0000	414	6,690.08	
11	334	1000	213	239	1050	210	7,998.08	11	335	1000	223	239	1050	414	6,690.08	
11	000	1000	222	239	1050	414	145.74	11	000	1000	224	239	1050	414	62.40	
11	335	1000	223	239	0000	414	6,391.92	11	000	1000	231	239	1050	210	2,209.36	
11	335	1000	223	239	1050	414	6,195.36	11	000	1000	231	239	1050	210	754.61	
11	000	1000	224	239	1050	414	15.60	11	000	1000	241	239	1050	414	1,534.56	
11	000	1000	231	239	0000	213	626.40	11	000	1000	253	239	1050	210	2,710.32	
11	000	1000	231	239	1050	210	2,398.80	11	000	1000	253	239	1050	210	2,712.60	
11	000	1000	231	239	1050	210	940.52	11	000	1000	273	239	1050	210	418.44	
11	000	1000	241	239	1050	414	382.74	11	000	1000	273	239	1050	210	353.96	
11	000	1000	252	239	0000	213	1,099.74	11	000	1000	283	239	1050	414	164.02	
11	000	1000	253	239	0000	213	2,487.54	11	000	1000	619	239	0000	000	624.22	
11	000	1000	253	239	1050	210	2,978.80	11	000	1000	651	239	1050	000	392.21	
11	000	1000	253	239	1050	210	1,791.28	11	000	1000	681	239	0000	000	294.00	
11	000	1000	273	239	1050	210	532.62	11	591	2135	336	239	0000	000	7,922.12	
11	000	1000	273	239	1050	210	369.48	11	591	2140	320	239	0000	000	3,000.00	
11	000	1000	283	239	1050	414	127.82	11	591	2152	320	239	0000	000	33,051.76	
11	000	1000	619	239	1024	000	13.77	11	591	2170	336	239	0000	000	8,792.77	
11	591	1000	641	239	1050	000	9,389.40	11	000	2213	580	239	0000	000	653.56	
11	591	2135	336	239	0000	000	9,720.58	11	000	2213	580	239	0000	000	257.12	
11	591	2140	320	239	0000	000	3,075.00	11	000	2213	580	239	0000	000	226.00	
11	591	2152	320	239	0000	000	32,841.42	11	000	2213	810	239	0000	000	300.00	
11	591	2170	336	239	0000	000	6,059.91	11	000	2240	614	239	0000	000	635.88	
11	591	2213	580	239	0000	000	200.00	11	000	2490	192	239	1050	108	6,000.00	
11	000	2213	810	239	0000	000	600.00	11	000	2490	231	239	1050	108	459.00	
11	000	2490	192	239	1050	108	5,000.04	11	000	2490	253	239	1050	108	570.00	

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Fund	Project	Function	Object	Program	Subject	Job	Total Exp
Total for 2024:							170,800.25
11	000	2490	231	239	1050	108	382.44
11	000	2490	253	239	1050	108	474.96
11	000	2620	618	239	0000	000	860.89
11	000	2620	651	239	0000	000	971.84
11	591	2620	651	239	0000	000	2,499.94
11	000	2740	618	239	0000	000	370.00

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