

**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
60 PAYNE		I067 CUSHING					EXPENDITURE	CHILD CT	EXPENDITURES	CHILD CT	EXPENDITURES	CHILD CT	EXPENDITURES	CHILD CT	8.45	5.84
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
<b>Total for 2024:</b>							<b>1,332,398.55</b>	<b>Total for 2025:</b>							<b>1,445,025.30</b>	
11	000	1000	110	239	1050	210	58,381.40	11	000	1000	110	239	1050	210	64,135.05	
11	000	1000	110	239	1050	213	118,220.29	11	000	1000	110	239	1050	213	113,398.95	
11	000	1000	110	239	1384	210	67,148.78	11	000	1000	110	239	1384	210	124,748.37	
11	000	1000	110	239	1384	213	74,521.24	11	000	1000	110	239	1384	213	17,463.70	
11	000	1000	110	239	2200	207	1,629.60	11	000	1000	110	239	2200	207	2,818.25	
11	000	1000	110	239	2200	210	41,341.04	11	000	1000	110	239	2200	210	64,424.85	
11	000	1000	110	239	2200	213	25,290.75	11	000	1000	110	239	2780	213	113,136.19	
11	000	1000	110	239	6000	210	32,406.00	11	000	1000	110	239	6000	210	50,277.15	
11	000	1000	110	239	6000	213	129,585.40	11	331	1000	115	239	1050	213	2,545.62	
11	331	1000	115	239	1050	213	2,435.40	11	331	1000	115	239	1384	210	4,235.76	
11	331	1000	115	239	1384	210	2,241.42	11	331	1000	115	239	2200	210	836.52	
11	331	1000	115	239	1384	213	1,808.22	11	331	1000	115	239	6000	213	836.52	
11	331	1000	115	239	2200	210	766.81	11	000	1000	120	239	0000	418	15,265.25	
11	331	1000	115	239	2200	213	69.71	11	332	1000	125	239	0000	418	2,325.03	
11	331	1000	115	239	6000	213	836.52	11	000	1000	170	239	1050	210	1,111.00	
11	000	1000	120	239	0000	418	14,628.25	11	000	1000	170	239	1050	213	1,111.00	
11	332	1000	125	239	0000	418	2,435.40	11	000	1000	192	239	6000	213	450.00	
11	000	1000	170	239	1050	210	1,018.38	11	000	1000	213	239	1050	210	168.00	
11	000	1000	170	239	1050	213	1,203.58	11	000	1000	213	239	1050	213	336.00	
11	000	1000	192	239	2200	207	1,164.00	11	000	1000	213	239	1384	210	336.00	
11	000	1000	192	239	6000	213	424.00	11	000	1000	213	239	2200	210	168.00	
11	000	1000	213	239	1050	210	154.00	11	000	1000	213	239	6000	210	168.00	
11	000	1000	213	239	1050	213	350.00	11	000	1000	213	239	6000	213	168.00	
11	000	1000	213	239	1384	210	154.00	11	334	1000	213	239	1050	210	8,401.86	
11	000	1000	213	239	1384	213	182.00	11	334	1000	213	239	1050	213	14,258.10	
11	000	1000	213	239	2200	210	154.00	11	334	1000	213	239	1384	210	12,567.96	
11	000	1000	213	239	2200	213	14.00	11	334	1000	213	239	1384	213	8,401.86	
11	000	1000	213	239	6000	210	154.00	11	334	1000	213	239	2780	213	8,401.86	
11	000	1000	213	239	6000	213	182.00	11	334	1000	213	239	6000	210	8,401.86	
11	334	1000	213	239	1050	210	7,397.14	11	000	1000	223	239	0000	418	168.00	
11	334	1000	213	239	1050	213	14,279.72	11	335	1000	223	239	0000	418	1,421.04	
11	334	1000	213	239	1384	210	5,155.72	11	000	1000	231	239	1050	210	4,901.16	
11	334	1000	213	239	1384	213	14,906.90	11	000	1000	231	239	1050	213	7,632.25	
11	334	1000	213	239	6000	210	7,397.14	11	000	1000	231	239	1384	210	9,387.99	
11	334	1000	213	239	6000	213	8,677.70	11	000	1000	231	239	1384	213	1,293.00	

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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:</b>							<b>1,332,398.55</b>	<b>Total for 2025:</b>							<b>1,445,025.30</b>
11	000	1000	223	239	0000	418	168.00	11	000	1000	231	239	2200	207	215.64
11	335	1000	223	239	0000	418	5,602.02	11	000	1000	231	239	2200	210	4,871.56
11	000	1000	231	239	1050	210	4,465.02	11	000	1000	231	239	2780	213	4,712.62
11	000	1000	231	239	1050	213	8,010.58	11	000	1000	231	239	6000	210	3,788.52
11	000	1000	231	239	1384	210	5,056.25	11	000	1000	231	239	6000	213	3,867.18
11	000	1000	231	239	1384	213	5,425.08	11	000	1000	241	239	0000	418	1,345.68
11	000	1000	231	239	2200	207	213.72	11	000	1000	253	239	1050	210	6,108.83
11	000	1000	231	239	2200	210	3,149.52	11	000	1000	253	239	1050	213	10,804.79
11	000	1000	231	239	2200	213	1,937.95	11	000	1000	253	239	1384	210	11,883.00
11	000	1000	231	239	6000	210	2,426.41	11	000	1000	253	239	1384	213	2,709.00
11	000	1000	231	239	6000	213	9,838.74	11	000	1000	253	239	2200	207	267.73
11	000	1000	241	239	0000	418	1,305.39	11	000	1000	253	239	2200	210	6,136.32
11	000	1000	253	239	1050	210	5,657.63	11	000	1000	253	239	2780	213	5,957.59
11	000	1000	253	239	1050	213	11,369.73	11	000	1000	253	239	6000	210	4,792.32
11	000	1000	253	239	1384	210	6,393.77	11	000	1000	253	239	6000	213	4,849.01
11	000	1000	253	239	1384	213	8,146.78	11	000	1000	263	239	0000	418	1,466.16
11	000	1000	253	239	2200	207	265.44	11	000	1000	273	239	1050	210	637.01
11	000	1000	253	239	2200	210	3,942.07	11	000	1000	273	239	1050	213	1,129.08
11	000	1000	253	239	2200	213	2,403.98	11	000	1000	273	239	1384	210	1,208.97
11	000	1000	253	239	6000	210	3,093.20	11	000	1000	273	239	1384	213	178.42
11	000	1000	253	239	6000	213	12,368.21	11	000	1000	273	239	2200	207	40.59
11	000	1000	263	239	0000	418	1,405.68	11	000	1000	273	239	2200	210	618.32
11	000	1000	273	239	1050	210	510.50	11	000	1000	273	239	2200	213	14.81
11	000	1000	273	239	1050	213	9.64	11	000	1000	273	239	2780	213	11.59
11	000	1000	273	239	1050	213	1,052.20	11	000	1000	273	239	2780	213	27.70
11	000	1000	273	239	1050	213	43.68	11	000	1000	273	239	2780	213	1,092.37
11	000	1000	273	239	1384	210	572.32	11	000	1000	273	239	6000	210	490.79
11	000	1000	273	239	1384	213	653.44	11	000	1000	273	239	6000	213	19.31
11	000	1000	273	239	2200	207	35.73	11	000	1000	283	239	2765	963	2.58
11	000	1000	273	239	2200	210	349.40	11	000	1000	561	239	0000	000	39,864.50
11	000	1000	273	239	2200	213	225.19	11	000	1000	561	239	0000	000	79,729.01
11	000	1000	273	239	6000	210	281.35	11	000	1000	561	239	0000	000	79,729.01
11	000	1000	273	239	6000	213	1,114.60	11	000	1000	561	239	0000	000	99,661.26
11	000	1000	283	239	2765	963	1.13	11	000	1000	561	239	0000	000	99,661.25
11	000	1000	320	239	0000	000	13,749.35	11	000	1000	641	239	1050	000	6,326.10
11	000	1000	320	239	0000	000	21,408.50	11	000	1000	641	239	1050	000	11,324.50
11	000	1000	320	239	0000	000	21,408.50	11	367	1000	641	239	1050	000	90.00
11	000	1000	320	239	0000	000	21,408.50	11	000	1000	651	239	0000	000	57.98
11	000	1000	320	239	0000	000	17,688.89	11	000	2140	120	239	0000	343	4,840.00



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Fund	Project	Function	Object	Program	Subject	Job	Total Exp
<b>Total for 2024:</b>							<b>1,332,398.55</b>
11	000	2720	142	239	0000	801	1,240.00
11	000	2720	241	239	0000	801	94.86
11	000	2720	263	239	0000	801	3.80
11	000	2730	120	239	0000	951	41,180.64
11	332	2730	125	239	0000	951	4,552.56
11	000	2730	223	239	0000	951	168.00
11	000	2730	241	239	0000	951	3,419.76
11	000	2730	263	239	0000	951	1,971.36

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