

**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 | | | | |
|------------------------|----------------|-----------------|---------------|--------------------------|----------------|------------|--------------------------|------------------------|----------------|--------------------|---------------------|----------------|----------------|------------|------------------|
| 64 PUSHMATAHA | | C015 NASHOBA | | EXPENDITURE | CHILD CT | PER CAP | EXPENDITURES | CHILD CT | PER CAP | (53.25) | (51.45) * | | | | |
| Fund | Project | Function | Object | Program | Subject | Job | Total Exp | Fund | Project | Function | Object | Program | Subject | Job | Total Exp |
| Total for 2024: | | | | | | | 60,350.82 | Total for 2025: | | | | | | | 28,216.47 |
| 11 | 000 | 1000 | 110 | 239 | 1050 | 210 | 16,199.47 | 11 | 000 | 1000 | 110 | 239 | 1050 | 210 | 17,200.00 |
| 11 | 000 | 1000 | 231 | 239 | 1050 | 210 | 978.57 | 11 | 000 | 1000 | 231 | 239 | 1050 | 210 | 963.71 |
| 11 | 000 | 1000 | 232 | 239 | 1050 | 210 | 228.89 | 11 | 000 | 1000 | 232 | 239 | 1050 | 210 | 222.61 |
| 11 | 000 | 1000 | 253 | 239 | 1050 | 210 | 2,672.89 | 11 | 000 | 1000 | 253 | 239 | 1050 | 210 | 165.01 |
| 11 | 000 | 1000 | 271 | 239 | 1050 | 210 | 96.13 | 11 | 000 | 1000 | 271 | 239 | 1050 | 210 | 5.84 |
| 11 | 000 | 1000 | 273 | 239 | 1050 | 210 | 44.33 | 11 | 000 | 1000 | 273 | 239 | 1050 | 210 | 2.81 |
| 11 | 000 | 1000 | 619 | 239 | 1050 | 000 | 230.47 | 11 | 000 | 1000 | 619 | 239 | 1050 | 000 | 90.38 |
| 11 | 000 | 2135 | 336 | 239 | 0000 | 000 | 6,708.46 | 11 | 000 | 2135 | 336 | 239 | 0000 | 000 | 3,867.12 |
| 11 | 000 | 2140 | 320 | 239 | 0000 | 000 | 4,100.00 | 11 | 000 | 2140 | 320 | 239 | 0000 | 000 | 1,050.00 |
| 11 | 000 | 2152 | 110 | 239 | 0000 | 353 | 23,378.78 | 11 | 000 | 2152 | 110 | 239 | 0000 | 353 | 911.64 |
| 11 | 000 | 2152 | 231 | 239 | 0000 | 353 | 1,177.44 | 11 | 000 | 2152 | 231 | 239 | 0000 | 353 | 56.52 |
| 11 | 000 | 2152 | 232 | 239 | 0000 | 353 | 302.73 | 11 | 000 | 2152 | 232 | 239 | 0000 | 353 | 13.23 |
| 11 | 000 | 2152 | 271 | 239 | 0000 | 353 | 96.78 | 11 | 000 | 2152 | 271 | 239 | 0000 | 353 | 5.33 |
| 11 | 000 | 2152 | 273 | 239 | 0000 | 353 | 63.97 | 11 | 000 | 2152 | 273 | 239 | 0000 | 353 | 2.57 |
| 11 | 000 | 2170 | 336 | 239 | 0000 | 000 | 1,452.10 | 11 | 000 | 2170 | 336 | 239 | 0000 | 000 | 808.70 |
| 11 | 000 | 2330 | 591 | 239 | 0000 | 000 | 2,619.81 | 11 | 000 | 2330 | 591 | 239 | 0000 | 000 | 2,851.00 |

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