

**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		
66 ROGERS		I007 FOYIL					EXPENDITURE	CHILD CT	3,712	EXPENDITURES	CHILD CT	3,356	(6.28)	(9.60) *		
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
<b>Total for 2024:</b>							<b>404,661.07</b>		<b>Total for 2025:</b>							<b>379,231.36</b>
11	000	1000	110	239	1050	108	9,664.48	11	000	1000	110	239	1050	108	805.37	
11	000	1000	110	239	1050	210	110,786.52	11	000	1000	110	239	1050	210	58,190.54	
11	000	1000	110	239	6000	210	57,207.55	11	000	1000	110	239	6000	108	8,859.11	
11	000	1000	116	239	1050	108	196.32	11	000	1000	110	239	6000	210	89,886.24	
11	000	1000	116	239	1050	210	2,084.55	11	000	1000	116	239	1050	108	16.36	
11	000	1000	116	239	6000	210	1,278.23	11	000	1000	116	239	1050	210	1,064.25	
11	000	1000	120	239	0000	414	34,647.32	11	000	1000	116	239	6000	108	179.96	
11	000	1000	120	239	0000	414	32,169.10	11	000	1000	116	239	6000	210	2,030.83	
11	334	1000	213	239	1050	210	32,149.68	11	000	1000	120	239	0000	414	21,820.90	
11	334	1000	213	239	6000	210	8,037.42	11	000	1000	120	239	0000	414	31,069.55	
11	000	1000	223	239	0000	414	720.00	11	334	1000	213	239	1050	210	33,607.44	
11	000	1000	223	239	0000	414	1,440.00	11	334	1000	213	239	6000	210	8,401.86	
11	335	1000	223	239	0000	414	8,037.42	11	000	1000	223	239	0000	414	720.00	
11	335	1000	223	239	0000	414	16,074.84	11	000	1000	223	239	0000	414	1,440.00	
11	335	1000	223	239	1050	413	8,037.42	11	335	1000	223	239	0000	414	8,401.86	
11	000	1000	231	239	1050	108	602.76	11	335	1000	223	239	0000	414	16,803.72	
11	000	1000	231	239	1050	210	6,798.38	11	335	1000	223	239	1050	413	8,401.86	
11	000	1000	231	239	6000	210	3,530.52	11	000	1000	231	239	1050	108	50.25	
11	000	1000	232	239	1050	108	140.94	11	000	1000	231	239	1050	210	3,518.39	
11	000	1000	232	239	1050	210	1,589.96	11	000	1000	231	239	6000	108	553.38	
11	000	1000	232	239	6000	210	825.72	11	000	1000	231	239	6000	210	5,699.42	
11	000	1000	241	239	0000	414	2,357.79	11	000	1000	232	239	1050	108	11.75	
11	000	1000	241	239	0000	414	2,308.63	11	000	1000	232	239	1050	210	822.86	
11	000	1000	242	239	0000	414	551.44	11	000	1000	232	239	6000	108	129.43	
11	000	1000	242	239	0000	414	539.96	11	000	1000	232	239	6000	210	1,332.96	
11	000	1000	251	239	1050	108	531.12	11	000	1000	241	239	0000	414	1,493.93	
11	000	1000	251	239	1050	210	6,254.19	11	000	1000	241	239	0000	414	2,270.97	
11	000	1000	251	239	6000	210	3,027.68	11	000	1000	242	239	0000	414	349.42	
11	000	1000	253	239	1050	108	987.24	11	000	1000	242	239	0000	414	531.19	
11	000	1000	253	239	1050	210	11,316.83	11	000	1000	251	239	1050	108	44.26	
11	000	1000	253	239	6000	210	5,843.75	11	000	1000	251	239	1050	210	3,315.63	
11	000	1000	261	239	0000	414	2,662.11	11	000	1000	251	239	6000	108	486.86	
11	000	1000	261	239	0000	414	2,527.27	11	000	1000	251	239	6000	210	4,868.89	
11	000	1000	263	239	0000	414	3,612.73	11	000	1000	252	239	6000	210	142.53	
11	000	1000	263	239	0000	414	3,432.94	11	000	1000	253	239	1050	108	82.27	

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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>404,661.07</b>	<b>Total for 2025:</b>							<b>379,231.36</b>
11	000	2113	320	239	0000	000	694.31	11	000	1000	253	239	1050	210	5,944.22
11	000	2152	336	239	0000	000	18,218.75	11	000	1000	253	239	6000	108	904.97
11	000	2199	810	239	0000	000	12.00	11	000	1000	253	239	6000	210	9,363.92
11	000	2212	192	239	0000	108	3,000.00	11	000	1000	261	239	0000	414	1,696.66
11	000	2212	231	239	0000	108	187.11	11	000	1000	261	239	0000	414	2,446.90
11	000	2212	232	239	0000	108	43.77	11	000	1000	263	239	0000	414	2,301.81
11	000	2212	251	239	0000	108	225.84	11	000	1000	263	239	0000	414	3,317.49
11	000	2212	253	239	0000	108	306.48	11	000	2113	320	239	0000	000	6,726.00
								11	000	2113	320	239	0000	000	1,867.20
								11	000	2113	320	239	0000	000	754.40
								11	000	2152	336	239	0000	000	9,157.50
								11	000	2152	336	239	0000	000	5,809.40
								11	000	2152	336	239	0000	000	127.20
								11	000	2152	336	239	0000	000	537.20
								11	000	2199	336	239	0000	000	7,108.75
								11	000	2212	192	239	0000	108	250.00
								11	000	2212	192	239	0000	108	2,750.00
								11	000	2212	231	239	0000	108	15.60
								11	000	2212	231	239	0000	108	171.78
								11	000	2212	232	239	0000	108	3.65
								11	000	2212	232	239	0000	108	40.15
								11	000	2212	251	239	0000	108	18.82
								11	000	2212	251	239	0000	108	207.02
								11	000	2212	253	239	0000	108	25.54
								11	000	2212	253	239	0000	108	280.94

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