**OKLAHOMA STATE DEPARTMENT OF EDUCATION**
**FINANCIAL ACCOUNTING - OCAS EXPENDITURE REPORT**
**MAINTENANCE OF EFFORT FOR SPECIAL EDUCATION**

| COUNTY | DISTRICT | 2023-2024 EXPENDITURE | 2023-2024 OCT 1, 2023 CHILD CT | 2023-2024 PER CAP | 2024-2025 EXPENDITURES | 2024-2025 OCT 1, 2024 CHILD CT | 2024-2025 PER CAP | % CHG IN EXPEND | % CHG IN PER CAP |
|---|---|---|---|---|---|---|---|---|---|
| 69 STEPHENS | I021 EMPIRE | 157,852.34 | 77 | 2,050 | 228,512.08 | 86 | 2,657 | 44.76 | 29.61 |

| Fund | Project | Function | Object | Program | Subject | Job | Total Exp |
|---|---|---|---|---|---|---|---|
| | | | | | | Total for 2024: | 157,852.34 |
| 11 | 000 | 1000 | 110 | 239 | 0000 | 213 | 32,269.00 |
| 11 | 000 | 1000 | 110 | 239 | 0000 | 213 | 4,494.90 |
| 11 | 331 | 1000 | 115 | 239 | 0000 | 213 | 69.71 |
| 11 | 331 | 1000 | 115 | 239 | 0000 | 213 | 69.71 |
| 11 | 000 | 1000 | 120 | 239 | 1050 | 418 | 11,100.75 |
| 11 | 332 | 1000 | 125 | 239 | 1050 | 418 | 1,896.90 |
| 11 | 000 | 1000 | 192 | 239 | 0000 | 213 | 2,863.45 |
| 11 | 000 | 1000 | 192 | 239 | 0000 | 213 | 1,690.68 |
| 11 | 334 | 1000 | 213 | 239 | 0000 | 213 | 7,318.46 |
| 11 | 334 | 1000 | 213 | 239 | 0000 | 213 | 6,678.18 |
| 11 | 000 | 1000 | 214 | 239 | 0000 | 213 | 22.00 |
| 11 | 000 | 1000 | 231 | 239 | 0000 | 213 | 2,146.73 |
| 11 | 000 | 1000 | 231 | 239 | 0000 | 213 | 331.87 |
| 11 | 000 | 1000 | 232 | 239 | 0000 | 213 | 502.11 |
| 11 | 000 | 1000 | 232 | 239 | 0000 | 213 | 77.62 |
| 11 | 000 | 1000 | 241 | 239 | 1050 | 418 | 754.71 |
| 11 | 000 | 1000 | 242 | 239 | 1050 | 418 | 176.49 |
| 11 | 000 | 1000 | 253 | 239 | 0000 | 213 | 5,798.94 |
| 11 | 000 | 1000 | 253 | 239 | 0000 | 213 | 587.61 |
| 11 | 000 | 1000 | 263 | 239 | 1050 | 418 | 1,054.55 |
| 11 | 000 | 1000 | 273 | 239 | 0000 | 213 | 89.45 |
| 11 | 000 | 1000 | 273 | 239 | 0000 | 213 | 15.74 |
| 11 | 000 | 1000 | 283 | 239 | 1050 | 418 | 28.25 |
| 11 | 000 | 1000 | 619 | 239 | 0000 | 000 | 1,635.32 |
| 11 | 000 | 2132 | 336 | 239 | 0000 | 000 | 50.00 |
| 11 | 000 | 2132 | 336 | 239 | 0000 | 000 | 50.00 |
| 11 | 000 | 2135 | 336 | 239 | 0000 | 000 | 16,671.50 |
| 11 | 000 | 2152 | 120 | 239 | 0000 | 216 | 16,704.00 |
| 11 | 000 | 2152 | 120 | 239 | 1050 | 216 | 1,704.00 |
| 11 | 000 | 2152 | 120 | 239 | 1050 | 216 | 16,704.00 |
| 11 | 335 | 2152 | 223 | 239 | 1050 | 216 | 7,958.74 |
| 11 | 000 | 2152 | 224 | 239 | 1050 | 216 | 24.00 |
| 11 | 000 | 2152 | 241 | 239 | 0000 | 216 | 940.06 |
| 11 | 000 | 2152 | 241 | 239 | 1050 | 216 | 95.88 |
| 11 | 000 | 2152 | 241 | 239 | 1050 | 216 | 940.06 |

| Fund | Project | Function | Object | Program | Subject | Job | Total Exp |
|---|---|---|---|---|---|---|---|
| | | | | | | Total for 2025: | 228,512.08 |
| 11 | 000 | 1000 | 110 | 239 | 0000 | 213 | 32,759.00 |
| 11 | 000 | 1000 | 110 | 239 | 0000 | 213 | 1,031.37 |
| 11 | 000 | 1000 | 110 | 239 | 0000 | 213 | 1,031.38 |
| 11 | 000 | 1000 | 120 | 239 | 1024 | 418 | 13,007.25 |
| 11 | 000 | 1000 | 120 | 239 | 1050 | 418 | 25,187.37 |
| 11 | 000 | 1000 | 120 | 239 | 1050 | 418 | 13,694.00 |
| 11 | 332 | 1000 | 125 | 239 | 1024 | 418 | 2,276.28 |
| 11 | 332 | 1000 | 125 | 239 | 1050 | 418 | 4,362.87 |
| 11 | 332 | 1000 | 125 | 239 | 1050 | 418 | 2,276.28 |
| 11 | 000 | 1000 | 192 | 239 | 0000 | 213 | 2,925.95 |
| 11 | 000 | 1000 | 192 | 239 | 0000 | 213 | 2,925.95 |
| 11 | 334 | 1000 | 213 | 239 | 0000 | 213 | 8,347.10 |
| 11 | 334 | 1000 | 213 | 239 | 0000 | 213 | 8,347.10 |
| 11 | 000 | 1000 | 214 | 239 | 0000 | 213 | 24.00 |
| 11 | 000 | 1000 | 231 | 239 | 0000 | 213 | 2,175.17 |
| 11 | 000 | 1000 | 231 | 239 | 0000 | 213 | 46.12 |
| 11 | 000 | 1000 | 231 | 239 | 0000 | 213 | 230.45 |
| 11 | 000 | 1000 | 232 | 239 | 0000 | 213 | 508.70 |
| 11 | 000 | 1000 | 232 | 239 | 0000 | 213 | 10.80 |
| 11 | 000 | 1000 | 232 | 239 | 0000 | 213 | 53.87 |
| 11 | 000 | 1000 | 241 | 239 | 1024 | 418 | 887.26 |
| 11 | 000 | 1000 | 241 | 239 | 1050 | 418 | 1,718.95 |
| 11 | 000 | 1000 | 241 | 239 | 1050 | 418 | 930.72 |
| 11 | 000 | 1000 | 242 | 239 | 1024 | 418 | 207.52 |
| 11 | 000 | 1000 | 242 | 239 | 1050 | 418 | 401.97 |
| 11 | 000 | 1000 | 242 | 239 | 1050 | 418 | 217.68 |
| 11 | 000 | 1000 | 253 | 239 | 0000 | 213 | 5,890.20 |
| 11 | 000 | 1000 | 253 | 239 | 0000 | 213 | 98.02 |
| 11 | 000 | 1000 | 253 | 239 | 0000 | 213 | 580.69 |
| 11 | 000 | 1000 | 263 | 239 | 1024 | 418 | 1,235.66 |
| 11 | 000 | 1000 | 263 | 239 | 1050 | 418 | 2,392.86 |
| 11 | 000 | 1000 | 263 | 239 | 1050 | 418 | 1,300.92 |
| 11 | 000 | 1000 | 273 | 239 | 0000 | 213 | 97.95 |
| 11 | 000 | 1000 | 273 | 239 | 0000 | 213 | 2.83 |
| 11 | 000 | 1000 | 273 | 239 | 0000 | 213 | 10.89 |

| Fund | Project | Function | Object | Program | Subject | Job | Total Exp |
|---|---|---|---|---|---|---|---|
| | | | | | | **Total for 2024:** | **157,852.34** |
| 11 | 000 | 2152 | 242 | 239 | 0000 | 216 | 219.89 |
| 11 | 000 | 2152 | 242 | 239 | 1050 | 216 | 22.44 |
| 11 | 000 | 2152 | 242 | 239 | 1050 | 216 | 219.89 |
| 11 | 000 | 2152 | 263 | 239 | 0000 | 216 | 1,587.60 |
| 11 | 000 | 2152 | 263 | 239 | 1050 | 216 | 162.00 |
| 11 | 000 | 2152 | 263 | 239 | 1050 | 216 | 1,587.60 |
| 11 | 000 | 2152 | 283 | 239 | 0000 | 216 | 42.49 |
| 11 | 000 | 2152 | 283 | 239 | 1050 | 216 | 4.37 |
| 11 | 000 | 2152 | 283 | 239 | 1050 | 216 | 42.49 |
| 11 | 000 | 2152 | 336 | 239 | 0000 | 000 | 405.74 |
| 11 | 000 | 2152 | 336 | 239 | 0000 | 000 | 1,004.97 |
| 11 | 000 | 2212 | 110 | 239 | 0000 | 108 | 1,250.00 |
| 11 | 000 | 2212 | 110 | 239 | 0000 | 108 | 1,250.00 |
| 11 | 000 | 2212 | 110 | 239 | 0000 | 108 | 1,250.00 |
| 11 | 000 | 2212 | 120 | 239 | 0000 | 108 | 1,250.00 |
| 11 | 000 | 2212 | 120 | 239 | 0000 | 108 | 1,250.00 |
| 11 | 000 | 2212 | 120 | 239 | 0000 | 108 | 1,250.00 |
| 11 | 000 | 2212 | 231 | 239 | 0000 | 108 | 76.39 |
| 11 | 000 | 2212 | 231 | 239 | 0000 | 108 | 76.39 |
| 11 | 000 | 2212 | 231 | 239 | 0000 | 108 | 76.40 |
| 11 | 000 | 2212 | 232 | 239 | 0000 | 108 | 17.84 |
| 11 | 000 | 2212 | 232 | 239 | 0000 | 108 | 17.84 |
| 11 | 000 | 2212 | 232 | 239 | 0000 | 108 | 17.85 |
| 11 | 000 | 2212 | 241 | 239 | 0000 | 108 | 70.32 |
| 11 | 000 | 2212 | 241 | 239 | 0000 | 108 | 70.32 |
| 11 | 000 | 2212 | 241 | 239 | 0000 | 108 | 70.43 |
| 11 | 000 | 2212 | 242 | 239 | 0000 | 108 | 16.44 |
| 11 | 000 | 2212 | 242 | 239 | 0000 | 108 | 16.44 |
| 11 | 000 | 2212 | 242 | 239 | 0000 | 108 | 16.39 |
| 11 | 000 | 2212 | 253 | 239 | 0000 | 108 | 206.28 |
| 11 | 000 | 2212 | 253 | 239 | 0000 | 108 | 206.28 |
| 11 | 000 | 2212 | 253 | 239 | 0000 | 108 | 206.29 |
| 11 | 000 | 2212 | 263 | 239 | 0000 | 108 | 118.80 |
| 11 | 000 | 2212 | 263 | 239 | 0000 | 108 | 118.80 |
| 11 | 000 | 2212 | 263 | 239 | 0000 | 108 | 118.79 |
| 11 | 000 | 2212 | 273 | 239 | 0000 | 108 | 3.20 |
| 11 | 000 | 2212 | 273 | 239 | 0000 | 108 | 3.20 |
| 11 | 000 | 2212 | 273 | 239 | 0000 | 108 | 3.20 |
| 11 | 000 | 2212 | 283 | 239 | 0000 | 108 | 3.20 |

| Fund | Project | Function | Object | Program | Subject | Job | Total Exp |
|---|---|---|---|---|---|---|---|
| | | | | | | **Total for 2025:** | **228,512.08** |
| 11 | 000 | 1000 | 283 | 239 | 1024 | 418 | 35.68 |
| 11 | 000 | 1000 | 283 | 239 | 1050 | 418 | 69.18 |
| 11 | 000 | 1000 | 283 | 239 | 1050 | 418 | 37.63 |
| 11 | 332 | 1000 | 283 | 239 | 1024 | 418 | 6.24 |
| 11 | 332 | 1000 | 283 | 239 | 1050 | 418 | 12.01 |
| 11 | 332 | 1000 | 283 | 239 | 1050 | 418 | 6.24 |
| 11 | 000 | 1000 | 614 | 239 | 1050 | 000 | 40.60 |
| 11 | 000 | 1000 | 619 | 239 | 0000 | 000 | 124.30 |
| 11 | 000 | 2132 | 336 | 239 | 0000 | 000 | 50.00 |
| 11 | 000 | 2132 | 336 | 239 | 0000 | 000 | 50.00 |
| 11 | 000 | 2135 | 336 | 239 | 0000 | 000 | 23,041.25 |
| 11 | 000 | 2140 | 336 | 239 | 0000 | 000 | 1,650.00 |
| 11 | 000 | 2152 | 120 | 239 | 0000 | 216 | 16,704.00 |
| 11 | 000 | 2152 | 120 | 239 | 1050 | 216 | 1,704.00 |
| 11 | 000 | 2152 | 120 | 239 | 1050 | 216 | 16,704.00 |
| 11 | 335 | 2152 | 223 | 239 | 1050 | 216 | 8,347.10 |
| 11 | 000 | 2152 | 224 | 239 | 1050 | 216 | 24.00 |
| 11 | 000 | 2152 | 241 | 239 | 0000 | 216 | 939.96 |
| 11 | 000 | 2152 | 241 | 239 | 1050 | 216 | 95.88 |
| 11 | 000 | 2152 | 241 | 239 | 1050 | 216 | 939.96 |
| 11 | 000 | 2152 | 242 | 239 | 0000 | 216 | 219.84 |
| 11 | 000 | 2152 | 242 | 239 | 1050 | 216 | 22.44 |
| 11 | 000 | 2152 | 242 | 239 | 1050 | 216 | 219.84 |
| 11 | 000 | 2152 | 263 | 239 | 0000 | 216 | 1,587.60 |
| 11 | 000 | 2152 | 263 | 239 | 1050 | 216 | 162.00 |
| 11 | 000 | 2152 | 263 | 239 | 1050 | 216 | 1,587.60 |
| 11 | 000 | 2152 | 283 | 239 | 0000 | 216 | 45.86 |
| 11 | 000 | 2152 | 283 | 239 | 1050 | 216 | 4.67 |
| 11 | 000 | 2152 | 283 | 239 | 1050 | 216 | 45.86 |
| 11 | 000 | 2152 | 336 | 239 | 0000 | 000 | 188.33 |
| 11 | 000 | 2152 | 336 | 239 | 0000 | 000 | 334.99 |
| 11 | 000 | 2152 | 336 | 239 | 0000 | 000 | 5,949.69 |
| 11 | 000 | 2153 | 652 | 239 | 0000 | 000 | 130.00 |
| 11 | 000 | 2212 | 110 | 239 | 0000 | 108 | 1,250.00 |
| 11 | 000 | 2212 | 110 | 239 | 0000 | 108 | 1,250.00 |
| 11 | 000 | 2212 | 110 | 239 | 0000 | 108 | 1,250.00 |
| 11 | 000 | 2212 | 120 | 239 | 0000 | 108 | 1,250.00 |
| 11 | 000 | 2212 | 120 | 239 | 0000 | 108 | 1,250.00 |
| 11 | 000 | 2212 | 120 | 239 | 0000 | 108 | 1,250.00 |

**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 |
|---|---|---|---|---|---|---|---|
| | | | | | | **Total for 2024:** | **157,852.34** |
| 11 | 000 | 2212 | 283 | 239 | 0000 | 108 | 3.20 |
| 11 | 000 | 2212 | 283 | 239 | 0000 | 108 | 3.20 |

| Fund | Project | Function | Object | Program | Subject | Job | Total Exp |
|---|---|---|---|---|---|---|---|
| | | | | | | | **Total for 2025: 228,512.08** |
| 11 | 000 | 2212 | 231 | 239 | 0000 | 108 | 76.19 |
| 11 | 000 | 2212 | 231 | 239 | 0000 | 108 | 76.19 |
| 11 | 000 | 2212 | 231 | 239 | 0000 | 108 | 76.17 |
| 11 | 000 | 2212 | 232 | 239 | 0000 | 108 | 17.84 |
| 11 | 000 | 2212 | 232 | 239 | 0000 | 108 | 17.84 |
| 11 | 000 | 2212 | 232 | 239 | 0000 | 108 | 17.79 |
| 11 | 000 | 2212 | 241 | 239 | 0000 | 108 | 70.32 |
| 11 | 000 | 2212 | 241 | 239 | 0000 | 108 | 70.32 |
| 11 | 000 | 2212 | 241 | 239 | 0000 | 108 | 70.43 |
| 11 | 000 | 2212 | 242 | 239 | 0000 | 108 | 16.44 |
| 11 | 000 | 2212 | 242 | 239 | 0000 | 108 | 16.44 |
| 11 | 000 | 2212 | 242 | 239 | 0000 | 108 | 16.44 |
| 11 | 000 | 2212 | 253 | 239 | 0000 | 108 | 206.29 |
| 11 | 000 | 2212 | 253 | 239 | 0000 | 108 | 206.29 |
| 11 | 000 | 2212 | 253 | 239 | 0000 | 108 | 206.36 |
| 11 | 000 | 2212 | 263 | 239 | 0000 | 108 | 118.80 |
| 11 | 000 | 2212 | 263 | 239 | 0000 | 108 | 118.80 |
| 11 | 000 | 2212 | 263 | 239 | 0000 | 108 | 118.79 |
| 11 | 000 | 2212 | 273 | 239 | 0000 | 108 | 3.41 |
| 11 | 000 | 2212 | 273 | 239 | 0000 | 108 | 3.41 |
| 11 | 000 | 2212 | 273 | 239 | 0000 | 108 | 3.41 |
| 11 | 000 | 2212 | 283 | 239 | 0000 | 108 | 3.41 |
| 11 | 000 | 2212 | 283 | 239 | 0000 | 108 | 3.41 |
| 11 | 000 | 2212 | 283 | 239 | 0000 | 108 | 3.41 |
| 11 | 000 | 2213 | 359 | 239 | 0000 | 000 | 800.00 |
| 11 | 000 | 2213 | 580 | 239 | 0000 | 000 | 398.00 |

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