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
71 TILLMAN	I158 FREDERICK	391,482.85	144	2,719	397,310.00	146	2,721	1.49	0.10

Fund	Project	Function	Object	Program	Subject	Job	Total Exp
						Total for 2024:	391,482.85
11	000	1000	110	239	1050	210	34,034.71
11	000	1000	110	239	2765	210	43,317.75
11	000	1000	120	239	1050	418	25,839.74
11	000	1000	120	239	1050	419	29,223.34
11	332	1000	125	239	1050	418	4,173.18
11	332	1000	125	239	1050	419	2,655.66
11	332	1000	125	239	1110	418	2,276.28
11	000	1000	150	239	1050	418	2,151.04
11	000	1000	150	239	1050	419	830.67
11	000	1000	150	239	1110	418	320.92
11	000	1000	150	239	2765	418	153.81
11	000	1000	192	239	1050	213	3,500.00
11	000	1000	212	239	1050	210	218.06
11	000	1000	212	239	2765	210	61.32
11	000	1000	213	239	1050	210	126.00
11	000	1000	213	239	2765	210	168.00
11	334	1000	213	239	1050	210	15,996.16
11	334	1000	213	239	1110	210	7,998.08
11	334	1000	213	239	2745	210	7,998.08
11	334	1000	213	239	2765	210	7,998.08
11	000	1000	222	239	1050	418	61.32
11	000	1000	222	239	1050	419	289.28
11	000	1000	223	239	1050	418	168.00
11	335	1000	223	239	1050	418	7,998.08
11	335	1000	223	239	1050	419	7,998.08
11	335	1000	223	239	2765	418	7,998.08
11	335	1000	223	239	4400	414	7,998.08
11	000	1000	231	239	1050	210	2,046.63
11	000	1000	231	239	1050	213	190.21
11	000	1000	231	239	2765	210	2,812.32
11	000	1000	232	239	1050	210	478.64
11	000	1000	232	239	1050	213	44.47
11	000	1000	232	239	2765	210	657.71
11	000	1000	241	239	1050	418	1,933.76
11	000	1000	241	239	1050	419	2,099.38

Fund	Project	Function	Object	Program	Subject	Job	Total Exp
						Total for 2025:	397,310.00
11	000	1000	110	239	1050	210	70,161.00
11	000	1000	110	239	2200	210	46,717.65
11	000	1000	110	239	2765	210	43,193.45
11	331	1000	115	239	1050	210	836.52
11	000	1000	120	239	1050	418	14,238.27
11	000	1000	120	239	1050	419	24,898.38
11	377	1000	120	239	1050	419	1,142.54
11	332	1000	125	239	1050	418	2,276.28
11	000	1000	150	239	1050	418	1,205.83
11	000	1000	150	239	1050	419	21.08
11	000	1000	150	239	2765	418	626.04
11	000	1000	192	239	2780	213	3,500.00
11	000	1000	212	239	1050	210	340.06
11	000	1000	212	239	2200	210	291.48
11	000	1000	212	239	2765	210	62.88
11	000	1000	213	239	1050	210	196.00
11	000	1000	213	239	2200	210	168.00
11	000	1000	213	239	2765	210	168.00
11	334	1000	213	239	1050	210	8,374.48
11	334	1000	213	239	2200	210	8,374.48
11	334	1000	213	239	2765	210	8,374.48
11	000	1000	222	239	1050	418	230.28
11	000	1000	222	239	1050	419	477.62
11	377	1000	222	239	1050	419	24.29
11	000	1000	223	239	1050	418	168.00
11	000	1000	223	239	1050	419	154.00
11	335	1000	223	239	1050	418	16,748.96
11	335	1000	223	239	1050	419	16,069.34
11	335	1000	223	239	1110	418	4,132.48
11	335	1000	223	239	2765	418	8,374.48
11	000	1000	231	239	1050	210	4,415.13
11	000	1000	231	239	2200	210	2,742.83
11	000	1000	231	239	2765	210	2,811.69
11	000	1000	231	239	2780	213	184.46
11	000	1000	232	239	1050	210	1,032.59

Fund	Project	Function	Object	Program	Subject	Job	Total Exp
						Total for 2024:	**391,482.85**
11	000	1000	241	239	1110	418	22.85
11	000	1000	241	239	2765	418	9.29
11	000	1000	242	239	1050	418	452.24
11	000	1000	242	239	1050	419	491.01
11	000	1000	242	239	1110	418	5.34
11	000	1000	242	239	2765	418	2.17
11	000	1000	252	239	1050	210	53.67
11	000	1000	253	239	1050	210	3,325.26
11	000	1000	253	239	1050	213	334.70
11	000	1000	253	239	2765	210	4,136.89
11	000	1000	263	239	1050	418	16.48
11	000	1000	263	239	1050	419	1,339.46
11	000	1000	263	239	1110	418	30.82
11	000	1000	619	239	0000	000	42.99
11	000	1000	619	239	1050	000	92.39
11	000	1000	619	239	1110	000	416.66
11	000	1000	651	239	2765	000	77.59
11	000	1000	653	239	1050	000	199.95
11	000	1000	653	239	1110	000	12.99
11	000	1000	658	239	1050	000	616.45
11	000	2135	336	239	0000	000	25,860.00
11	000	2135	336	239	1050	000	5,365.50
11	000	2140	320	239	0000	000	4,900.00
11	000	2140	320	239	0000	000	1,600.00
11	000	2152	110	239	0000	216	48,177.15
11	000	2152	212	239	0000	216	289.28
11	000	2152	213	239	0000	216	168.00
11	334	2152	213	239	0000	216	7,998.08
11	000	2152	231	239	0000	216	2,535.52
11	000	2152	232	239	0000	216	592.96
11	000	2152	253	239	0000	216	4,620.28
11	000	2152	336	239	1050	000	41,856.52
11	000	2170	336	239	0000	000	2,375.00
11	000	2199	193	239	0000	418	500.00
11	000	2199	241	239	0000	418	34.17
11	000	2199	242	239	0000	418	7.98
11	000	2199	810	239	0000	000	135.00
11	000	2199	810	239	0000	000	15.00
11	000	2199	810	239	0000	000	45.00

Fund	Project	Function	Object	Program	Subject	Job	Total Exp
						Total for 2025:	**397,310.00**
11	000	1000	232	239	2200	210	641.43
11	000	1000	232	239	2765	210	657.55
11	000	1000	232	239	2780	213	44.38
11	000	1000	241	239	1050	418	854.77
11	000	1000	241	239	1050	419	1,609.25
11	000	1000	241	239	2765	418	37.81
11	377	1000	241	239	1050	419	61.07
11	000	1000	242	239	1050	418	199.92
11	000	1000	242	239	1050	419	376.35
11	000	1000	242	239	2765	418	8.85
11	377	1000	242	239	1050	419	14.28
11	000	1000	252	239	1050	210	236.39
11	000	1000	253	239	1050	210	6,996.47
11	000	1000	253	239	2200	210	4,480.49
11	000	1000	253	239	2765	210	4,125.32
11	000	1000	253	239	2780	213	334.65
11	000	1000	263	239	1050	418	1,482.76
11	000	1000	263	239	1050	419	2,452.21
11	377	1000	263	239	1050	419	85.98
11	000	1000	273	239	1050	210	2.87
11	000	1000	283	239	1050	414	95.37
11	000	1000	283	239	1050	418	7.79
11	000	1000	619	239	1050	000	523.56
11	000	1000	619	239	1110	000	438.47
11	000	1000	653	239	1050	000	225.78
11	000	1000	658	239	1050	000	142.54
11	335	2120	223	239	0000	202	679.62
11	335	2132	223	239	0000	217	679.62
11	000	2132	283	239	0000	217	121.00
11	000	2135	336	239	1050	000	70.00
11	000	2140	320	239	0000	000	300.00
11	000	2152	110	239	0000	216	50,299.20
11	000	2152	212	239	0000	216	291.48
11	000	2152	213	239	0000	216	168.00
11	334	2152	213	239	0000	216	8,374.48
11	000	2152	231	239	0000	216	2,647.00
11	000	2152	232	239	0000	216	619.08
11	000	2152	253	239	0000	216	4,822.08
11	000	2152	336	239	1050	000	6,116.20

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Fund	Project	Function	Object	Program	Subject	Job	Total Exp
						Total for 2024:	**391,482.85**
11	000	2213	810	239	0000	000	78.00
11	000	2213	810	239	0000	000	39.00
11	000	2213	860	239	0000	000	39.99
11	000	2640	346	239	0000	000	39.67
11	000	2640	346	239	0000	000	39.67
11	000	2640	346	239	0000	000	39.66
11	000	2740	625	239	0000	000	637.30

Fund	Project	Function	Object	Program	Subject	Job	Total Exp
						Total for 2025:	**397,310.00**
11	000	2170	336	239	0000	000	950.00
11	000	2199	193	239	0000	418	500.00
11	000	2199	241	239	0000	418	33.96
11	000	2199	242	239	0000	418	7.92
11	000	2199	810	239	0000	000	165.00
11	000	2199	810	239	0000	000	30.00
11	000	2213	810	239	0000	000	39.99
11	000	2240	614	239	1050	000	139.00
11	000	2240	614	239	1110	000	139.00
11	000	2240	614	239	4000	000	139.00
11	000	2573	810	239	0000	000	200.00
11	000	2640	346	239	0000	000	40.66
11	000	2640	346	239	0000	000	40.67
11	000	2640	346	239	0000	000	40.67
11	000	2740	625	239	0000	000	787.01

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