

**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		
73 WAGONER		I001 OKAY					EXPENDITURE	CHILD CT	3,459	EXPENDITURES	CHILD CT	4,162	9.38	20.32		
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
Total for 2024:							304,401.48		Total for 2025:							332,946.86
11	000	1000	110	239	1050	210	15,316.06	11	000	1000	110	239	1050	210	15,826.78	
11	000	1000	110	239	2765	213	69,153.56	11	000	1000	110	239	2765	210	79,474.00	
11	000	1000	114	239	2765	213	210.00	11	331	1000	115	239	1050	210	2,537.36	
11	331	1000	115	239	1050	210	2,423.44	11	331	1000	115	239	2765	210	3,237.68	
11	331	1000	115	239	2765	213	1,305.00	11	000	1000	116	239	1050	210	157.04	
11	000	1000	116	239	1050	210	245.84	11	000	1000	116	239	2765	210	848.65	
11	000	1000	116	239	2765	213	1,175.45	11	000	1000	120	239	1050	414	91,747.20	
11	000	1000	120	239	1050	414	77,201.33	11	000	1000	120	239	6000	414	17,850.00	
11	000	1000	120	239	6000	414	17,531.27	11	332	1000	125	239	1050	414	4,358.30	
11	000	1000	181	239	6000	414	250.00	11	332	1000	125	239	6000	414	2,276.28	
11	000	1000	192	239	1050	210	4,500.00	11	334	1000	213	239	2765	210	5,837.12	
11	000	1000	192	239	2765	208	4,500.00	11	000	1000	214	239	1050	210	9.60	
11	000	1000	231	239	1050	210	2,325.32	11	000	1000	214	239	2765	210	52.80	
11	000	1000	231	239	2765	208	344.24	11	335	1000	223	239	1050	414	7,558.32	
11	000	1000	231	239	2765	213	4,846.71	11	000	1000	224	239	1050	414	141.60	
11	000	1000	241	239	1050	414	19.12	11	000	1000	224	239	6000	414	28.80	
11	000	1000	241	239	6000	414	19.12	11	000	1000	241	239	1050	414	4,230.61	
11	000	1000	251	239	1050	210	1,977.74	11	000	1000	241	239	6000	414	1,539.72	
11	000	1000	251	239	2765	208	338.72	11	000	1000	251	239	1050	210	1,089.08	
11	000	1000	251	239	2765	213	2,556.43	11	000	1000	251	239	2765	210	3,253.67	
11	000	1000	252	239	1050	210	739.90	11	000	1000	252	239	1050	210	1,417.60	
11	000	1000	252	239	2765	213	2,883.71	11	000	1000	253	239	1050	210	1,268.37	
11	000	1000	253	239	1050	210	2,970.08	11	000	1000	253	239	2765	210	9,696.52	
11	000	1000	253	239	2765	208	459.68	11	000	1000	261	239	1050	414	4,224.88	
11	000	1000	253	239	2765	213	8,517.14	11	000	1000	261	239	6000	414	1,345.68	
11	000	1000	261	239	1050	414	5,699.57	11	000	1000	262	239	1050	414	111.10	
11	000	1000	261	239	6000	414	1,319.53	11	000	1000	263	239	1050	414	2,159.09	
11	000	1000	263	239	1050	414	7,978.80	11	000	1000	263	239	6000	414	1,826.28	
11	000	1000	263	239	6000	414	1,790.79	11	000	1000	614	239	1050	000	55.00	
11	000	1000	530	239	1050	000	848.45	11	000	1000	619	239	2765	000	243.28	
11	000	1000	614	239	1050	000	110.00	11	000	2135	336	239	1050	000	31,337.32	
11	000	2135	336	239	1050	000	26,762.94	11	000	2140	320	239	0000	000	7,817.48	
11	000	2140	320	239	0000	000	5,823.76	11	000	2140	320	239	0000	000	5,155.68	
11	000	2152	110	239	0000	353	13,948.70	11	000	2152	110	239	0000	353	7,124.85	
11	000	2152	116	239	0000	353	263.85	11	000	2152	116	239	0000	353	141.45	

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							Total for 2024:	304,401.48								Total for 2025:	332,946.86
11	000	2152	171	239	0000	353	250.00	11	312	2152	171	239	0000	353	4,645.00		
11	312	2152	171	239	0000	353	4,645.00	11	334	2152	213	239	0000	353	8,374.48		
11	334	2152	213	239	0000	353	7,998.08	11	000	2152	214	239	0000	353	4.80		
11	000	2152	231	239	0000	353	1,135.52	11	000	2152	231	239	0000	353	731.52		
11	312	2152	231	239	0000	353	355.00	11	312	2152	231	239	0000	353	355.00		
11	000	2152	251	239	0000	353	1,139.55	11	000	2152	251	239	0000	353	603.51		
11	000	2152	252	239	0000	353	171.76	11	000	2152	252	239	0000	353	851.41		
11	000	2152	253	239	0000	353	1,904.64	11	000	2152	253	239	0000	353	1,372.05		
11	000	2213	359	239	1050	000	95.68	11	000	2213	359	239	1050	000	29.90		
11	000	2213	810	239	0000	000	350.00										

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