# Oklahoma State Department of Education

## 2025 and 2024 -- OCAS -- Revenue Comparison Report



| 11 - General Fund | 2024 | 2025 | Difference | Percent Change |
|---|---|---|---|---|
| 1000 District Sources | 296,952.23 | 311,493.25 | 14,541.02 | 4.90% |
| 2000 Intermediate Sources | 37,509.30 | 39,013.62 | 1,504.32 | 4.01% |
| 3100 State Dedicated | 201,509.97 | 207,681.89 | 6,171.92 | 3.06% |
| 3200 State Aids | 1,203,282.20 | 1,252,336.51 | 49,054.31 | 4.08% |
| 3300-3900 State Appropriate | 82,463.05 | 232,391.54 | 149,928.49 | 181.81% |
| 4000 Federal | 543,807.75 | 475,535.20 | -68,272.55 | -12.55% |
| **Totals New Revenue:** | **2,365,524.50** | **2,518,452.01** | **152,927.51** | **6.46%** |
| 6000 Balance Sheets | 323,492.31 | 124,373.07 | -199,119.24 | -61.55% |
| **Totals Non-Revenues:** | **2,689,016.81** | **2,642,825.08** | **-46,191.73** | **-61.55%** |
| 5000 Non-Revenue | 1,574.70 | 1,519.94 | -54.76 | -3.48% |

| 21 Building Fund | 2024 | 2025 | Difference | Percent Change |
|---|---|---|---|---|
| 1000 District Sources | 48,131.36 | 50,500.37 | 2,369.01 | 4.92% |
| 2000 Intermediate Sources | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3100 State Dedicated | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3200 State Aids | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3300-3900 State Appropriate | 62,505.31 | 70,154.29 | 7,648.98 | 12.24% |
| 4000 Federal | 12,782.00 | 20,513.85 | 7,731.85 | 60.49% |
| **Totals New Revenue:** | **123,418.67** | **141,168.51** | **17,749.84** | **14.38%** |
| 6000 Balance Sheets | 180,699.11 | 71,235.49 | -109,463.62 | -60.58% |
| **Totals Non-Revenues:** | **304,117.78** | **212,404.00** | **-91,713.78** | **-60.58%** |
| 5000 Non-Revenue | 0.00 | 65.98 | 65.98 | 0.00 % |

| 22 Child Nutrition Program Fund | 2024 | 2025 | Difference | Percent Change |
|---|---|---|---|---|
| 1000 District Sources | 8,500.65 | 2,528.56 | -5,972.09 | -70.25% |
| 2000 Intermediate Sources | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3100 State Dedicated | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3200 State Aids | 6,245.62 | 2,276.28 | -3,969.34 | -63.55% |
| 3300-3900 State Appropriate | 908.76 | 1,051.80 | 143.04 | 15.74% |
| 4000 Federal | 122,053.21 | 103,660.59 | -18,392.62 | -15.07% |
| **Totals New Revenue:** | **137,708.24** | **109,517.23** | **-28,191.01** | **-20.47%** |
| 6000 Balance Sheets | 80,400.11 | 73,769.03 | -6,631.08 | -8.25% |
| **Totals Non-Revenues:** | **218,108.35** | **183,286.26** | **-34,822.09** | **-8.25%** |
| 5000 Non-Revenue | 0.00 | 0.00 | 0.00 | 0.00 % |

| 30 - 39 Capital Project Funds | 2024 | 2025 | Difference | Percent Change |
|---|---|---|---|---|
| 1000 District Sources | 0.00 | 0.00 | 0.00 | 0.00 % |
| 2000 Intermediate Sources | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3100 State Dedicated | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3200 State Aids | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3300-3900 State Appropriate | 0.00 | 0.00 | 0.00 | 0.00 % |
| 4000 Federal | 0.00 | 0.00 | 0.00 | 0.00 % |
| **Totals New Revenue:** | **0.00** | **0.00** | **0.00** | **#Error** |
| 6000 Balance Sheets | 1,929.66 | 1,929.66 | 0.00 | 0.00% |
| **Totals Non-Revenues:** | **1,929.66** | **1,929.66** | **0.00** | **0.00%** |
| 5000 Non-Revenue | 0.00 | 0.00 | 0.00 | 0.00 % |

| 41 Sinking Fund | 2024 | 2025 | Difference | Percent Change |
|---|---|---|---|---|
| 1000 District Sources | 63,435.54 | 62,689.72 | -745.82 | -1.18% |
| 2000 Intermediate Sources | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3100 State Dedicated | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3200 State Aids | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3300-3900 State Appropriate | 0.00 | 710.29 | 710.29 | 0.00 % |
| 4000 Federal | 0.00 | 0.00 | 0.00 | 0.00 % |
| **Totals New Revenue:** | **63,435.54** | **63,400.01** | **-35.53** | **-0.06%** |
| 6000 Balance Sheets | 13,332.38 | 17,212.92 | 3,880.54 | 29.11% |
| **Totals Non-Revenues:** | **76,767.92** | **80,612.93** | **3,845.01** | **29.11%** |
| 5000 Non-Revenue | 0.00 | 0.00 | 0.00 | 0.00 % |

| 60 School Activity Fund | 2024 | 2025 | Difference | Percent Change |
|---|---|---|---|---|
| 1000 District Sources | 92,089.74 | 91,162.35 | -927.39 | -1.01% |
| 2000 Intermediate Sources | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3100 State Dedicated | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3200 State Aids | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3300-3900 State Appropriate | 0.00 | 0.00 | 0.00 | 0.00 % |
| 4000 Federal | 0.00 | 0.00 | 0.00 | 0.00 % |
| **Totals New Revenue:** | **92,089.74** | **91,162.35** | **-927.39** | **-1.01%** |
| 6000 Balance Sheets | 57,098.76 | 62,002.03 | 4,903.27 | 8.59% |
| **Totals Non-Revenues:** | **149,188.50** | **153,164.38** | **3,975.88** | **8.59%** |
| 5000 Non-Revenue | 300.00 | 51.08 | -248.92 | -82.97% |

| 80 Trust Funds | 2024 | 2025 | Difference | Percent Change |
|---|---|---|---|---|
| 1000 District Sources | 0.00 | 50.00 | 50.00 | 0.00 % |
| 2000 Intermediate Sources | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3100 State Dedicated | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3200 State Aids | 0.00 | 0.00 | 0.00 | 0.00 % |
| 3300-3900 State Appropriate | 0.00 | 0.00 | 0.00 | 0.00 % |
| 4000 Federal | 0.00 | 0.00 | 0.00 | 0.00 % |
| **Totals New Revenue:** | **0.00** | **50.00** | **50.00** | **#Error** |
| 6000 Balance Sheets | 0.00 | 0.00 | 0.00 | 0.00 % |
| **Totals Non-Revenues:** | **0.00** | **50.00** | **50.00** | **#Error** |
| 5000 Non-Revenue | 0.00 | 0.00 | 0.00 | 0.00 % |

| Total All Funds | 2024 | 2025 | Difference | Percent Change |
|---|---|---|---|---|
| 1000 District Sources | 509,109.52 | 518,424.25 | 9,314.73 | 1.83% |
| 2000 Intermediate Sources | 37,509.30 | 39,013.62 | 1,504.32 | 4.01% |
| 3100 State Dedicated | 201,509.97 | 207,681.89 | 6,171.92 | 3.06% |
| 3200 State Aids | 1,209,527.82 | 1,254,612.79 | 45,084.97 | 3.73% |
| 3300-3900 State Appropriate | 145,877.12 | 304,307.92 | 158,430.80 | 108.61% |
| 4000 Federal | 678,642.96 | 599,709.64 | -78,933.32 | -11.63% |
| **Totals New Revenue:** | **2,782,176.69** | **2,923,750.11** | **141,573.42** | **5.09%** |
| 6000 Balance Sheets | 656,952.33 | 350,522.20 | -306,430.13 | -46.64% |
| **Totals Non-Revenues:** | **3,439,129.02** | **3,274,272.31** | **-164,856.71** | **-46.64%** |
| 5000 Non-Revenue | 1,874.70 | 1,637.00 | -237.70 | -12.68% |