

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

COUNTY		DISTRICT		2021-2022 OCT 1, 2021			2022-2023 OCT 1, 2022			% CHG IN EXPEND	% CHG IN PER CAP					
				EXPENDITURE	CHILD CT	PER CAP	EXPENDITURES	CHILD CT	PER CAP							
13	CIMARRON	I010	FELT	16,512.76	10	1,651	16,512.76	10	1,651	0.00	0.00					
Fund	Project	Function	Object	Program	Subject	Job	Total Exp		Fund	Project	Function	Object	Program	Subject	Job	Total Exp
Total for 2022:							16,512.76		Total for 2023:							16,512.76
11	335	1000	223	239	0000	414	7,390.80		11	332	1000	125	239	0000	414	1,896.90
11	000	1000	241	239	0000	414	1,400.08		11	335	1000	223	239	0000	414	3,531.96
11	000	1000	241	239	0000	414	346.82		11	000	1000	241	239	0000	414	185.61
11	000	1000	242	239	0000	414	361.98		11	000	1000	242	239	0000	414	47.40
11	000	1000	242	239	0000	414	81.10		11	000	1000	263	239	0000	414	316.70
11	000	1000	263	239	0000	414	1,488.19		11	000	1000	283	239	0000	414	14.59
11	000	2152	320	239	0000	000	5,443.79		11	000	2120	110	239	0000	203	4,015.42
									11	000	2120	110	239	0000	203	4,015.42
									11	000	2120	231	239	0000	203	248.51
									11	000	2120	231	239	0000	203	248.50
									11	000	2120	232	239	0000	203	58.08
									11	000	2120	232	239	0000	203	58.08
									11	000	2120	253	239	0000	203	402.68
									11	000	2120	253	239	0000	203	402.68
									11	000	2120	273	239	0000	203	11.72
									11	000	2120	273	239	0000	203	11.72
									11	000	2135	120	239	0000	334	883.50
									11	000	2135	241	239	0000	334	54.78
									11	000	2135	242	239	0000	334	12.81
									11	000	2135	283	239	0000	334	2.58
									11	000	2152	320	239	0000	000	93.12

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