

**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							
57	OSAGE	C007	BOWRING	34,598.80	15	2,307	43,964.99	20	2,198	27.07	(4.70)					
Fund	Project	Function	Object	Program	Subject	Job	Total Exp		Fund	Project	Function	Object	Program	Subject	Job	Total Exp
<b>Total for 2022:</b>							<b>34,598.80</b>		<b>Total for 2023:</b>							<b>43,964.99</b>
11	000	1000	110	239	1050	210	22,885.56		11	000	1000	110	239	1050	210	9,639.80
11	334	1000	213	239	1050	210	7,390.80		11	000	1000	120	239	1050	414	16,394.64
11	000	1000	231	239	1050	210	1,673.49		11	334	1000	213	239	1050	210	7,585.84
11	000	1000	253	239	1050	210	2,174.16		11	335	1000	223	239	1050	414	7,585.84
11	000	1000	619	239	1050	000	474.79		11	000	1000	231	239	1050	210	709.36
									11	000	1000	241	239	1050	414	1,133.72
									11	000	1000	253	239	1050	210	915.79

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