

**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						
61	PITTSBURG	I063	PITTSBURG	65,476.46	45	1,455	42,507.38	29	1,466	(35.08)	0.74				
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp
Total for 2022:							65,476.46	Total for 2023:							42,507.38
11	000	1000	120	239	1050	413	10,172.42	11	000	1000	120	239	1050	413	16,880.00
11	332	1000	125	239	1050	413	2,276.28	11	332	1000	125	239	1050	413	2,276.28
11	335	1000	223	239	1050	413	7,390.80	11	335	1000	223	239	1050	413	15,147.30
11	000	1000	242	239	1050	413	152.63	11	000	1000	242	239	1050	413	235.57
11	000	1000	263	239	1050	413	673.32	11	000	1000	263	239	1050	413	949.99
11	000	1000	281	239	1050	413	86.43	11	000	1000	619	239	0000	000	164.54
11	000	1000	619	239	0000	000	95.42	11	000	1000	619	239	1050	000	2,151.21
11	000	1000	619	239	1050	000	1,827.16	11	000	1000	641	239	1050	000	2,943.14
11	591	1000	619	239	1050	000	80.70	11	333	1000	643	239	1050	000	212.55
11	591	1000	641	239	4000	000	6,320.00	11	333	1000	653	239	4400	000	500.00
11	591	1000	643	239	3400	000	20,389.54	11	591	2140	320	239	0000	000	43.00
11	000	1000	653	239	1050	000	3,951.51	11	000	2180	810	239	0000	000	100.00
11	333	1000	653	239	4400	000	2,500.00	11	000	2213	320	239	1050	000	500.00
11	591	1000	653	239	1050	000	9,096.00	11	000	2313	310	239	0000	000	260.80
11	000	2313	310	239	0000	000	246.25	11	000	2571	810	239	0000	000	20.00
11	591	2571	810	239	0000	000	160.00	11	000	2620	530	239	0000	000	123.00
11	591	2620	530	239	0000	000	58.00								

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