

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

| COUNTY      |                | DISTRICT        |               | 2021-2022      |                |            | 2022-2023                       |             |                | % CHG IN        | % CHG IN      |                |                |            |                                 |
|-------------|----------------|-----------------|---------------|----------------|----------------|------------|---------------------------------|-------------|----------------|-----------------|---------------|----------------|----------------|------------|---------------------------------|
|             |                |                 |               | OCT 1, 2021    |                | PER CAP    | OCT 1, 2022                     |             | EXPEND         | PER CAP         |               |                |                |            |                                 |
|             |                |                 |               | EXPENDITURE    | CHILD CT       |            | EXPENDITURES                    | CHILD CT    |                |                 |               |                |                |            |                                 |
| 70          | TEXAS          | C009 OPTIMA     |               | 4,377.40       | 4              | 1,094      | 4,617.30                        | 11          | 420            | 5.48            | (61.64)       |                |                |            |                                 |
| <b>Fund</b> | <b>Project</b> | <b>Function</b> | <b>Object</b> | <b>Program</b> | <b>Subject</b> | <b>Job</b> | <b>Total Exp</b>                | <b>Fund</b> | <b>Project</b> | <b>Function</b> | <b>Object</b> | <b>Program</b> | <b>Subject</b> | <b>Job</b> | <b>Total Exp</b>                |
|             |                |                 |               |                |                |            | <b>Total for 2022: 4,377.40</b> |             |                |                 |               |                |                |            | <b>Total for 2023: 4,617.30</b> |
| 11          | 000            | 1000            | 619           | 239            | 0000           | 000        | 4,377.40                        | 11          | 000            | 1000            | 110           | 239            | 1050           | 210        | 4,271.33                        |
|             |                |                 |               |                |                |            |                                 | 11          | 000            | 1000            | 231           | 239            | 1050           | 210        | 226.17                          |
|             |                |                 |               |                |                |            |                                 | 11          | 000            | 1000            | 273           | 239            | 1050           | 210        | 119.80                          |