

**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					
				EXPENDITURE	CHILD CT	PER CAP	EXPENDITURES	CHILD CT	PER CAP	EXPEND	PER CAP					
70 TEXAS		I001 YARBROUGH		8,024.44	5	1,605	8,066.29	8	1,008	0.52	(37.17)					
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
Total for 2022:							8,024.44								Total for 2023:	8,066.29
11	000	1000	120	239	1050	414	1,598.20	11	000	1000	120	239	1050	414	2,617.73	
11	000	1000	120	239	1060	414	1,423.20	11	000	1000	120	239	1060	414	221.51	
11	332	1000	125	239	1060	414	2,276.28	11	332	1000	125	239	1060	414	2,276.28	
11	000	1000	241	239	1050	414	588.99	11	000	1000	241	239	1050	414	642.24	
11	000	1000	241	239	1060	414	645.77	11	000	1000	241	239	1060	414	697.20	
11	000	1000	263	239	1050	414	731.40	11	000	1000	263	239	1050	414	797.52	
11	000	1000	263	239	1060	414	731.40	11	000	1000	263	239	1060	414	797.52	
11	000	1000	283	239	1050	414	15.44	11	000	1000	283	239	1050	414	14.99	
11	000	1000	283	239	1060	414	13.76	11	000	1000	283	239	1060	414	1.30	

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