

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

COUNTY		DISTRICT		2022-2023			2023-2024			% CHG IN	% CHG IN					
				EXPENDITURE	CHILD CT	PER CAP	EXPENDITURES	CHILD CT	PER CAP	EXPEND	PER CAP					
18 CRAIG		C001 WHITE OAK		12,348.92	13	950	17,500.86	10	1,750	41.72	84.24					
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
<b>Total for 2023:</b>							<b>12,348.92</b>								<b>Total for 2024:</b>	<b>17,500.86</b>
11	000	1000	110	239	1050	213	11,666.66	11	000	1000	110	239	1050	213	15,000.00	
11	000	1000	273	239	1050	213	68.98	11	000	2135	336	239	0000	000	217.00	
11	000	2135	336	239	0000	000	613.28	11	000	2140	320	239	0000	000	1,219.00	
								11	000	2152	336	239	0000	000	563.72	
								11	000	2170	336	239	0000	000	501.14	

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