

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

COUNTY		DISTRICT		2022-2023			2023-2024			% CHG IN						
				EXPENDITURE	CHILD CT	PER CAP	EXPENDITURES	CHILD CT	PER CAP	EXPEND	PER CAP					
32 HUGHES		I048 CALVIN		68,715.00	45	1,527	64,542.06	37	1,744	(6.07)	14.24					
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
Total for 2023:							68,715.00								Total for 2024:	64,542.06
11	000	1000	110	239	1050	210	4,175.21	11	000	1000	110	239	1050	210	1,489.92	
11	000	1000	110	239	1050	210	500.00	11	000	1000	110	239	1050	210	1,241.61	
11	334	1000	213	239	1050	210	7,585.84	11	000	1000	120	239	1050	214	5,855.00	
11	000	1000	214	239	1050	210	72.00	11	334	1000	213	239	1050	210	6,678.18	
11	000	1000	231	239	1050	210	2,672.73	11	334	1000	213	239	1050	210	1,319.90	
11	000	1000	231	239	1050	210	51.78	11	000	1000	214	239	1050	210	48.00	
11	000	1000	232	239	1050	210	60.83	11	000	1000	214	239	1050	210	48.00	
11	000	1000	232	239	1050	210	12.12	11	000	1000	231	239	1050	210	1,615.73	
11	000	1000	252	239	1050	210	4,020.49	11	000	1000	231	239	1050	210	1,630.49	
11	000	1000	253	239	1050	210	5,249.44	11	000	1000	232	239	1050	210	377.88	
11	000	1000	253	239	1050	210	95.00	11	000	1000	232	239	1050	210	381.32	
11	000	1000	320	239	1050	000	5,738.54	11	000	1000	241	239	1050	214	371.69	
11	000	1000	643	239	1050	000	4,317.18	11	000	1000	242	239	1050	214	86.95	
11	000	1000	643	239	1060	000	3,119.85	11	000	1000	252	239	1050	210	2,747.08	
11	000	2135	336	239	0000	000	12,448.26	11	000	1000	252	239	1050	210	1,962.20	
11	000	2135	580	239	0000	000	227.50	11	000	1000	253	239	1050	210	2,662.98	
11	000	2152	320	239	0000	000	13,120.45	11	000	1000	253	239	1050	210	2,662.98	
11	000	2152	580	239	0000	000	1,350.18	11	000	1000	273	239	1050	210	153.33	
11	000	2560	653	239	0000	000	2,000.52	11	000	2135	336	239	0000	000	19,573.49	
11	000	2620	530	239	0000	000	1,897.08	11	000	2135	580	239	0000	000	387.00	
								11	000	2152	320	239	0000	000	12,731.69	
								11	000	2152	810	239	0000	000	214.19	
								11	000	2213	273	239	1050	210	2.06	
								11	000	2213	283	239	1050	214	0.39	
								11	000	2213	810	239	0000	000	300.00	

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