

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

COUNTY		DISTRICT					2022-2023 OCT 1, 2022		PER CAP	2023-2024 OCT 1, 2023		PER CAP	% CHG IN EXPEND	% CHG IN PER CAP		
EXPENDITURE		CHILD CT					EXPENDITURES	CHILD CT	PER CAP	EXPENDITURES		CHILD CT	PER CAP	% CHG IN EXPEND	% CHG IN PER CAP	
38	KIOWA	I003 MOUNTAIN VIEW-GOTEBO					30,000.00	54	556	28,333.56		51	556	(5.55)	0.00	
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
<b>Total for 2023:</b>							<b>30,000.00</b>								<b>Total for 2024:</b>	<b>28,333.56</b>
11	334	1000	213	239	0000	213	7,585.84	11	000	1000	110	239	0000	213	1,262.93	
11	000	1000	231	239	0000	213	267.39	11	000	1000	120	239	1050	418	13,181.83	
11	000	1000	253	239	0000	213	252.54	11	334	1000	213	239	0000	213	7,998.08	
11	000	1000	273	239	0000	213	236.64	11	335	1000	223	239	1050	418	2,890.30	
11	000	1000	273	239	0000	213	78.94	11	000	1000	231	239	0000	213	96.61	
11	000	2135	336	239	0000	000	18,330.00	11	000	1000	241	239	1050	418	942.10	
11	000	2170	336	239	0000	000	3,248.65	11	000	1000	253	239	0000	213	653.46	
								11	000	1000	263	239	1050	418	1,252.26	
								11	000	1000	283	239	1050	418	55.99	

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