

**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					
63 POTTAWATOMIE		I004 MACOMB		74,230.96	54	1,375	74,230.96	61	1,217	0.00	(11.48)					
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
<b>Total for 2023:</b>							<b>74,230.96</b>								<b>Total for 2024:</b>	<b>74,230.96</b>
11	000	1000	110	239	1060	213	13,862.55	11	000	1000	110	239	1050	213	49,018.20	
11	000	1000	110	239	1388	210	91.00	11	000	1000	110	239	2755	213	1,103.25	
11	000	1000	110	239	1388	213	41,714.40	11	000	1000	110	239	2775	213	12,136.18	
11	331	1000	115	239	1388	213	69.71	11	000	1000	116	239	1050	213	109.06	
11	000	1000	194	239	1060	213	104.30	11	000	1000	194	239	1050	210	86.79	
11	000	1000	194	239	1388	213	162.70	11	000	1000	194	239	2775	213	60.32	
11	334	1000	213	239	1388	213	6,945.56	11	000	1000	214	239	1050	213	57.20	
11	000	1000	214	239	1060	213	21.01	11	000	1000	214	239	2755	213	2.23	
11	000	1000	214	239	1388	213	53.20	11	000	1000	214	239	2775	213	24.53	
11	000	1000	231	239	1060	213	603.07	11	000	1000	231	239	1050	213	2,996.96	
11	000	1000	231	239	1388	210	5.64	11	000	1000	231	239	2755	213	46.22	
11	000	1000	231	239	1388	213	2,566.07	11	000	1000	231	239	2775	213	492.85	
11	000	1000	232	239	1060	213	141.04	11	000	1000	232	239	1050	213	700.93	
11	000	1000	232	239	1388	210	1.32	11	000	1000	232	239	2755	213	10.05	
11	000	1000	232	239	1388	213	600.11	11	000	1000	232	239	2775	213	106.84	
11	000	1000	251	239	1060	213	384.43	11	000	1000	251	239	1050	213	1,105.07	
11	000	1000	251	239	1388	213	1,169.78	11	000	1000	251	239	2755	213	21.30	
11	000	1000	252	239	1060	213	290.46	11	000	1000	251	239	2775	213	99.58	
11	000	1000	252	239	1388	210	7.28	11	000	1000	252	239	2755	213	23.85	
11	000	1000	253	239	1060	213	1,334.33	11	000	1000	252	239	2775	213	23.93	
11	000	1000	253	239	1388	210	8.65	11	000	1000	253	239	1050	213	4,771.02	
11	000	1000	253	239	1388	213	4,094.35	11	000	1000	253	239	2755	213	103.65	
								11	000	1000	253	239	2775	213	1,130.95	

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