

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

COUNTY		DISTRICT		2023-2024			2024-2025			% CHG IN	% CHG IN				
				EXPENDITURE	CHILD CT	PER CAP	EXPENDITURES	CHILD CT	PER CAP	EXPEND	PER CAP				
21 DELAWARE		C030 KENWOOD		21,895.17	21	1,043	27,297.89	28	975	24.68	(6.49)				
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp
Total for 2024:							21,895.17	Total for 2025:							27,297.89
11	000	1000	320	239	1050	000	2,417.72	11	000	1000	320	239	1024	000	529.00
11	000	1000	611	239	1050	000	346.74	11	000	1000	320	239	1050	000	5,927.00
11	000	1000	619	239	1050	000	5,047.58	11	000	1000	619	239	1050	000	760.46
11	000	2132	336	239	0000	000	1,083.96	11	000	2135	336	239	0000	000	11,059.48
11	000	2135	336	239	0000	000	5,779.25	11	000	2140	336	239	0000	000	975.00
11	000	2152	320	239	0000	000	5,583.67	11	000	2152	320	239	0000	000	5,539.45
11	000	2152	336	239	0000	000	1,636.25	11	000	2152	336	239	0000	000	2,507.50

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