

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

COUNTY		DISTRICT		2023-2024 OCT 1, 2023			2024-2025 OCT 1, 2024			% CHG IN EXPEND	% CHG IN PER CAP					
36 KAY		C027 PECKHAM		EXPENDITURE	CHILD CT	PER CAP	EXPENDITURES	CHILD CT	PER CAP	(58.65)	(60.18) *					
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp	
Total for 2024:							39,508.91								Total for 2025:	16,336.68
11	000	1000	110	239	1050	210	7,905.00	11	000	1000	110	239	1050	210	7,905.00	
11	000	1000	116	239	1050	210	141.01	11	000	1000	116	239	1050	210	141.08	
11	000	1000	170	239	1050	210	1,000.00	11	000	1000	170	239	1050	210	5,000.00	
11	000	1000	231	239	1050	210	558.17	11	000	1000	231	239	1050	210	806.17	
11	000	1000	232	239	1050	210	130.53	11	000	1000	232	239	1050	210	188.53	
11	000	1000	251	239	1050	210	588.88	11	000	1000	251	239	1050	210	892.84	
11	000	1000	253	239	1050	210	990.53	11	000	1000	253	239	1050	210	1,403.06	
11	000	1000	619	239	0000	000	243.00									
11	000	2152	110	239	0000	353	16,380.27									
11	000	2152	170	239	0000	353	2,500.00									
11	000	2152	231	239	0000	353	1,604.59									
11	000	2152	232	239	0000	353	375.28									
11	000	2152	252	239	0000	353	1,074.39									
11	000	2152	253	239	0000	353	4,270.25									
11	000	2152	580	239	0000	000	747.01									
11	000	2170	336	239	0000	000	1,000.00									

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