

**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				
40 LE FLORE		C039 FANSHAWE		14,614.20	25	585	14,721.99	25	589	0.74	0.74				
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp
<b>Total for 2024:</b>							<b>14,614.20</b>	<b>Total for 2025:</b>							<b>14,721.99</b>
11	000	1000	281	239	1050	414	13.40	11	000	1000	614	239	0000	000	500.00
11	000	1000	283	239	1050	414	4.44	11	000	1000	645	239	1050	000	428.60
11	698	2132	336	239	0000	000	412.02	11	000	2132	530	239	0000	000	573.31
11	000	2132	337	239	0000	000	3,742.52	11	000	2132	611	239	0000	000	2,025.65
11	000	2135	336	239	0000	000	1,789.72	11	000	2132	616	239	0000	000	159.00
11	698	2135	336	239	0000	000	320.00	11	000	2135	336	239	0000	000	1,708.07
11	000	2152	337	239	0000	000	1,948.30	11	698	2135	336	239	0000	000	606.68
11	698	2152	337	239	0000	000	6,307.24	11	000	2152	336	239	0000	000	5,840.74
11	698	2199	683	239	0000	000	76.56	11	698	2152	336	239	0000	000	1,645.83
								11	000	2199	683	239	0000	000	382.17
								11	000	2230	641	239	0000	000	210.60
								11	000	2720	612	239	0000	000	248.61
								11	000	2720	625	239	0000	000	392.73

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