

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

|          |                         |          |        |         |         |     | 2023-2024   |          |         | 2024-2025    |          |         |                 |                  |     |             |  |
|----------|-------------------------|----------|--------|---------|---------|-----|-------------|----------|---------|--------------|----------|---------|-----------------|------------------|-----|-------------|--|
|          |                         |          |        |         |         |     | OCT 1, 2023 |          |         | OCT 1, 2024  |          |         |                 |                  |     |             |  |
|          |                         |          |        |         |         |     | EXPENDITURE | CHILD CT | PER CAP | EXPENDITURES | CHILD CT | PER CAP | % CHG IN EXPEND | % CHG IN PER CAP |     |             |  |
| COUNTY   | DISTRICT                |          |        |         |         |     |             |          |         |              |          |         |                 |                  |     |             |  |
| 57 OSAGE | K001 (ILC) OSAGE COUNTY |          |        |         |         |     | 0.00        | 0        | 0       | 0.00         | 0        | 0       | 0.00            | 0.00             |     |             |  |
| Fund     | Project                 | Function | Object | Program | Subject | Job | Total Exp   |          | Fund    | Project      | Function | Object  | Program         | Subject          | Job | Total Exp   |  |
|          |                         |          |        |         |         |     | Total for : |          |         |              |          |         |                 |                  |     | Total for : |  |

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