

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

| COUNTY      |                | DISTRICT        |               |                |                |            | 2022-2023<br>OCT 1, 2022         |              |             | 2023-2024<br>OCT 1, 2023 |                 |               | % CHG IN<br>EXPEND | % CHG IN<br>PER CAP |            |                                 |
|-------------|----------------|-----------------|---------------|----------------|----------------|------------|----------------------------------|--------------|-------------|--------------------------|-----------------|---------------|--------------------|---------------------|------------|---------------------------------|
| EXPENDITURE |                | CHILD CT        |               |                |                |            | PER CAP                          | EXPENDITURES |             |                          | CHILD CT        | PER CAP       |                    |                     |            |                                 |
| 55          | OKLAHOMA       | G010            | W K JACKSON   | LEADERSHIP     |                |            | 11,754.00                        | 0            | 0           | 1,015.55                 | 2               | 508           | (91.36)            | 0.00                |            |                                 |
| <b>Fund</b> | <b>Project</b> | <b>Function</b> | <b>Object</b> | <b>Program</b> | <b>Subject</b> | <b>Job</b> | <b>Total Exp</b>                 |              | <b>Fund</b> | <b>Project</b>           | <b>Function</b> | <b>Object</b> | <b>Program</b>     | <b>Subject</b>      | <b>Job</b> | <b>Total Exp</b>                |
|             |                |                 |               |                |                |            | <b>Total for 2023: 11,754.00</b> |              |             |                          |                 |               |                    |                     |            | <b>Total for 2024: 1,015.55</b> |
| 11          | 000            | 2135            | 336           | 239            | 0000           | 000        | 899.00                           |              | 11          | 000                      | 2135            | 336           | 239                | 0000                | 000        | 665.55                          |
| 11          | 000            | 2140            | 336           | 239            | 0000           | 000        | 910.00                           |              | 11          | 000                      | 2140            | 320           | 239                | 0000                | 000        | 350.00                          |
| 11          | 000            | 2152            | 337           | 239            | 0000           | 000        | 950.00                           |              |             |                          |                 |               |                    |                     |            |                                 |
| 11          | 000            | 2199            | 599           | 239            | 0000           | 000        | 8,995.00                         |              |             |                          |                 |               |                    |                     |            |                                 |

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