

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

COUNTY		DISTRICT		2023-2024			2024-2025			% CHG IN					
				EXPENDITURE	CHILD CT	PER CAP	EXPENDITURES	CHILD CT	PER CAP	EXPEND	PER CAP				
33 JACKSON		I040 OLUSTEE-ELDORADO		303,251.89	48	6,318	443,343.10	49	9,048	46.20	43.21				
Fund	Project	Function	Object	Program	Subject	Job	Total Exp	Fund	Project	Function	Object	Program	Subject	Job	Total Exp
<b>Total for 2024:</b>							<b>303,251.89</b>	<b>Total for 2025:</b>							<b>443,343.10</b>
11	000	1000	120	239	1050	414	159,331.80	11	000	1000	110	239	1050	210	68,076.00
11	332	1000	125	239	1050	414	5,121.63	11	000	1000	120	239	1050	414	193,848.58
11	000	1000	181	239	1050	414	2,000.00	11	332	1000	125	239	1050	414	2,276.28
11	335	1000	223	239	1050	414	63,669.92	11	000	1000	181	239	1050	414	2,000.00
11	000	1000	241	239	1050	414	12,368.83	11	335	1000	223	239	1050	414	82,791.38
11	000	1000	263	239	1050	414	12,581.72	11	000	1000	231	239	1050	210	5,207.88
11	000	2135	336	239	0000	000	20,408.70	11	000	1000	241	239	1050	414	14,852.34
11	000	2152	320	239	0000	000	9,703.79	11	000	1000	253	239	1050	210	6,467.16
11	000	2212	337	239	0000	000	15,152.50	11	000	1000	263	239	1050	414	16,394.89
11	000	2330	310	239	0000	000	2,703.00	11	000	2135	336	239	0000	000	16,682.65
60	000	1000	618	239	0000	000	210.00	11	000	2152	320	239	0000	000	22,075.83
								11	000	2212	337	239	0000	000	907.50
								11	000	2330	310	239	0000	000	10,880.00
								11	000	2620	619	239	0000	000	882.61

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