

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
SPECIAL EDUCATION EXCESS COST REPORT  
BASED ON INFORMATION FROM FY: 2018 - 2019

42 LOGAN

I001 GUTHRIE

		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2019 (Oct 1)	A	317.00	138.00
Total minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA's schools before using IDEA Part B funds in FY2019. (Current Year October 1 Special Education Child Count X prior year PPE)	B	1,704,172.50	974,553.97
State and Local		18,050,641.63	10,115,773.71
Federal Expenditures		2,297,460.03	535,521.61
<b>Total Expenditures</b>		<b>20,348,101.67</b>	<b>10,651,295.31</b>
Minus Capital Expenditures		450,880.49	125,859.86
Minus Debt Services		1,249,014.94	483,183.33
<b>Total Net Expenditures</b>		<b>18,648,206.24</b>	<b>10,042,252.12</b>
<b>Deductions</b>			
IDEA Part B		444,030.63	196,147.75
Title I, Part A		998,542.53	10,325.00
Title III, Part A & B		9,726.38	1,555.74
State/Local Title I, Part A, Part A & B		49,857.53	21,000.00
State/Local Special Ed		2,070,710.87	675,860.94
<b>Total Deductions</b>		<b>3,572,867.94</b>	<b>904,889.43</b>
<b>Total Expenditures Less Deductions</b>	C	<b>15,075,338.30</b>	<b>9,137,362.69</b>
Current Year ADM	D	2,441.53	944.51
Total Expenditures Divided by ADM	E	6,174.55	9,674.18
Other Expenditures for the Education of Children with Disabilities(PPE X Prior Year Special Education October 1 count)	A x E	1,957,332.35	1,335,036.84
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		3,128,837.31	708,741.68
<b>Total Spent on Spec Ed Students</b>	F	<b>5,086,169.66</b>	<b>2,043,778.52</b>
Difference	F - B	3,381,997.16	1,069,224.55
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2020 (October 1)	G	344	121
Total minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA's schools before using IDEA Part B funds in FY2020. (Current Year October 1 Special Education Count X PPE)	E x G	2,124,045.20	1,170,575.78