

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
SPECIAL EDUCATION EXCESS COST REPORT  
BASED ON INFORMATION FROM FY: 2022 - 2023

55 OKLAHOMA 2002 OKLAHOMA VIRTUAL CHARTER ACADEMY

		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2023 (Oct 1)	A	439.00	164.00
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 FY2023. (Current Year October 1 Special Education Child Count X prior year PPE)	B	2,523,373.10	920,175.00
State and Local		14,497,508.53	6,314,471.57
Federal Expenditures		3,725,618.10	1,782,480.38
<b>Total Expenditures</b>		<b>18,223,126.63</b>	<b>8,096,951.95</b>
Minus Capital Expenditures		0.00	0.00
Minus Debt Services		0.00	0.00
<b>Total Net Expenditures</b>		<b>18,223,126.63</b>	<b>8,096,951.95</b>
<b>Deductions</b>			
IDEA Part B		439,716.93	235,823.11
Title I, Part A		764,932.21	351,942.45
Title III, Part A & B		5,768.71	2,209.77
State/Local Title I, Part A, Part A & B		72,506.87	3.94
State/Local Special Ed		2,160,029.72	573,353.69
<b>Total Deductions</b>		<b>3,442,954.43</b>	<b>1,163,332.97</b>
<b>Total Expenditures Less Deductions</b>	C	<b>14,780,172.20</b>	<b>6,933,618.98</b>
Current Year ADM	D	2,313.85	1,031.19
Total Expenditures Divided by ADM	E	6,387.70	6,723.90
Other Expenditures for the Education of Children with Disabilities(PPE X Prior Year Special Education October 1 count)	A x E	2,804,200.30	1,102,719.60
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		3,003,237.50	927,509.86
<b>Total Spent on Spec Ed Students</b>	F	<b>5,807,437.80</b>	<b>2,030,229.46</b>
Difference	F - B	3,284,064.70	1,110,054.45
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2024 (October 1)	G	491	258
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 FY2024. (Current Year October 1 Special Education Count X PPE)	E x G	3,136,360.70	1,734,766.20