

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

69 STEPHENS

I021 EMPIRE

		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2023 (Oct 1)	A	60.00	25.00
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	435,727.88	280,111.68
State and Local		3,627,079.39	2,028,023.85
Federal Expenditures		511,858.97	89,490.52
<b>Total Expenditures</b>		<b>4,138,938.36</b>	<b>2,117,514.37</b>
Minus Capital Expenditures		492,680.84	193,518.67
Minus Debt Services		418,883.16	165,658.76
<b>Total Net Expenditures</b>		<b>3,227,374.36</b>	<b>1,758,336.93</b>
<b>Deductions</b>			
IDEA Part B		88,617.23	18,719.66
Title I, Part A		104,865.79	1,666.39
Title III, Part A & B		0.00	0.00
State/Local Title I, Part A, Part A & B		13,028.83	0.00
State/Local Special Ed		77,746.88	48,329.12
<b>Total Deductions</b>		<b>284,258.72</b>	<b>68,715.17</b>
<b>Total Expenditures Less Deductions</b>	C	<b>2,943,115.64</b>	<b>1,689,621.77</b>
Current Year ADM	D	369.73	146.22
Total Expenditures Divided by ADM	E	7,960.18	11,555.34
Other Expenditures for the Education of Children with Disabilities(PPE X Prior Year Special Education October 1 count)	A x E	477,610.80	288,883.50
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		195,641.49	49,995.51
<b>Total Spent on Spec Ed Students</b>	F	<b>673,252.29</b>	<b>338,879.01</b>
Difference	F - B	237,524.42	58,767.33
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2024 (October 1)	G	54	23
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	429,849.72	265,772.82