

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
SPECIAL EDUCATION EXCESS COST REPORT  
BASED ON INFORMATION FROM FY: 2023 - 2024

09 CANADIAN

I027 YUKON

		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2024 (Oct 1)	A	1,321.00	435.00
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 FY2024. (Current Year October 1 Special Education Child Count X prior year PPE)	B	9,759,116.28	3,659,276.75
State and Local		87,698,663.14	39,032,154.08
Federal Expenditures		5,464,350.58	2,878,883.91
<b>Total Expenditures</b>		<b>93,163,013.72</b>	<b>41,911,037.99</b>
Minus Capital Expenditures		4,824,822.58	1,441,104.94
Minus Debt Services		21,007,066.61	9,078,556.43
<b>Total Net Expenditures</b>		<b>67,331,124.53</b>	<b>31,391,376.62</b>
<b>Deductions</b>			
IDEA Part B		1,142,134.26	1,054,144.27
Title I, Part A		960,945.27	0.00
Title III, Part A & B		38,343.68	7,520.30
State/Local Title I, Part A, Part A & B		1,845,897.21	215,410.09
State/Local Special Ed		9,726,216.08	2,540,881.86
<b>Total Deductions</b>		<b>13,713,536.50</b>	<b>3,817,956.52</b>
<b>Total Expenditures Less Deductions</b>	C	<b>53,617,588.03</b>	<b>27,573,420.10</b>
Current Year ADM	D	6,643.93	2,871.28
Total Expenditures Divided by ADM	E	8,070.16	9,603.17
Other Expenditures for the Education of Children with Disabilities(PPE X Prior Year Special Education October 1 count)	A x E	10,660,681.36	4,177,378.95
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		12,571,402.24	2,763,812.25
<b>Total Spent on Spec Ed Students</b>	F	<b>23,232,083.60</b>	<b>6,941,191.20</b>
Difference	F - B	13,472,967.32	3,281,914.45
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2025 (October 1)	G	1,374	442
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 FY2025. (Current Year October 1 Special Education Count X PPE)	E x G	11,088,399.84	4,244,601.14