

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

21 DELAWARE

I003 KANSAS

		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2024 (Oct 1)	A	121.00	63.00
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	962,226.18	845,092.32
State and Local		5,455,400.47	3,843,323.30
Federal Expenditures		2,042,432.67	977,882.33
<b>Total Expenditures</b>		<b>7,497,833.14</b>	<b>4,821,205.63</b>
Minus Capital Expenditures		556,937.11	473,750.74
Minus Debt Services		326,347.32	154,700.95
<b>Total Net Expenditures</b>		<b>6,614,548.70</b>	<b>4,192,753.94</b>
<b>Deductions</b>			
IDEA Part B		249,887.86	7,978.85
Title I, Part A		492,292.30	1,906.78
Title III, Part A & B		7,934.06	0.00
State/Local Title I, Part A, Part A & B		155,494.17	0.00
State/Local Special Ed		716,468.88	139,827.32
<b>Total Deductions</b>		<b>1,622,077.28</b>	<b>149,712.94</b>
<b>Total Expenditures Less Deductions</b>	C	<b>4,992,471.43</b>	<b>4,043,041.00</b>
Current Year ADM	D	529.05	250.79
Total Expenditures Divided by ADM	E	9,436.59	16,121.05
Other Expenditures for the Education of Children with Disabilities(PPE X Prior Year Special Education October 1 count)	A x E	1,141,827.39	1,015,626.15
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		1,372,189.42	141,734.10
<b>Total Spent on Spec Ed Students</b>	F	<b>2,514,016.81</b>	<b>1,157,360.25</b>
Difference	F - B	1,551,790.62	312,267.93
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2025 (October 1)	G	127	51
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	1,198,446.93	822,173.55