OKLAHOMA STATE DEPARTMENT OF EDUCATION
SPECIAL EDUCATION EXCESS COST REPORT
BASED ON INFORMATION FROM FY: 2024 - 2025

13 CIMARRON I002 BOISE CITY

		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2025 (Oct 1)	A	26.00	16.00
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 FY2025. (Current Year October 1 Special Education Child Count X prior year PPE)	B	296,565.93	328,571.88
State and Local		2,744,845.91	2,068,460.72
Federal Expenditures		285,078.82	106,075.49
Total Expenditures		**3,029,924.72**	**2,174,536.21**
Minus Capital Expenditures		175,131.86	132,041.91
Minus Debt Services		0.00	0.00
Total Net Expenditures		**2,854,792.86**	**2,042,494.30**
Deductions			
IDEA Part B		68,612.02	5,875.77
Title I, Part A		94,629.94	373.50
Title III, Part A & B		0.00	0.00
State/Local Title I, Part A, Part A & B		195,694.84	14,288.48
State/Local Special Ed		157,854.10	123,680.61
Total Deductions		**516,790.90**	**144,218.36**
Total Expenditures Less Deductions	C	**2,338,001.96**	**1,898,275.94**
Current Year ADM	D	186.80	96.91
Total Expenditures Divided by ADM	E	12,516.07	19,588.03
Other Expenditures for the Education of Children with Disabilities(PPE X Prior Year Special Education October 1 count)	A x E	325,417.82	313,408.48
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		448,178.88	138,342.59
Total Spent on Spec Ed Students	F	**773,596.70**	**451,751.07**
Difference	F - B	477,030.77	123,179.19
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2026 (October 1)	G	24	15
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 FY2026. (Current Year October 1 Special Education Count X PPE)	E x G	300,385.68	293,820.45