

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

25 GARVIN

I005 PAOLI

		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2025 (Oct 1)	A	22.00	11.00
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	314,330.92	181,746.86
State and Local		1,471,370.03	1,064,933.28
Federal Expenditures		299,817.14	71,616.91
<b>Total Expenditures</b>		<b>1,771,187.17</b>	<b>1,136,550.19</b>
Minus Capital Expenditures		17,003.58	17,063.59
Minus Debt Services		94,244.39	59,902.95
<b>Total Net Expenditures</b>		<b>1,659,939.20</b>	<b>1,059,583.65</b>
<b>Deductions</b>			
IDEA Part B		53,536.09	750.00
Title I, Part A		0.00	0.00
Title III, Part A & B		0.00	0.00
State/Local Title I, Part A, Part A & B		9,176.42	0.00
State/Local Special Ed		126,900.33	59,162.99
<b>Total Deductions</b>		<b>189,612.84</b>	<b>59,912.99</b>
<b>Total Expenditures Less Deductions</b>	C	<b>1,470,326.36</b>	<b>999,670.66</b>
Current Year ADM	D	91.99	58.47
Total Expenditures Divided by ADM	E	15,983.55	17,097.16
Other Expenditures for the Education of Children with Disabilities(PPE X Prior Year Special Education October 1 count)	A x E	351,638.10	188,068.76
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		136,076.75	59,162.99
<b>Total Spent on Spec Ed Students</b>	F	<b>487,714.85</b>	<b>247,231.75</b>
Difference	F - B	173,383.93	65,484.89
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2026 (October 1)	G	21	7
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	335,654.55	119,680.12