

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

25 GARVIN

I009 LINDSAY

		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2025 (Oct 1)	A	171.00	57.00
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	1,566,469.32	725,267.69
State and Local		11,139,284.90	5,123,627.35
Federal Expenditures		1,014,499.86	218,665.92
<b>Total Expenditures</b>		<b>12,153,784.76</b>	<b>5,342,293.27</b>
Minus Capital Expenditures		1,614,693.70	568,398.79
Minus Debt Services		1,514,093.20	577,924.71
<b>Total Net Expenditures</b>		<b>9,024,997.87</b>	<b>4,195,969.77</b>
<b>Deductions</b>			
IDEA Part B		246,087.51	38,891.19
Title I, Part A		261,091.57	1,990.00
Title III, Part A & B		0.00	0.00
State/Local Title I, Part A, Part A & B		123,692.26	20,333.04
State/Local Special Ed		615,585.62	95,824.56
<b>Total Deductions</b>		<b>1,246,456.96</b>	<b>157,038.79</b>
<b>Total Expenditures Less Deductions</b>	C	<b>7,778,540.90</b>	<b>4,038,930.99</b>
Current Year ADM	D	820.57	313.21
Total Expenditures Divided by ADM	E	9,479.44	12,895.28
Other Expenditures for the Education of Children with Disabilities(PPE X Prior Year Special Education October 1 count)	A x E	1,620,984.24	735,030.96
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		1,000,369.45	118,147.60
<b>Total Spent on Spec Ed Students</b>	F	<b>2,621,353.69</b>	<b>853,178.56</b>
Difference	F - B	1,054,884.37	127,910.86
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2026 (October 1)	G	182	65
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	1,725,258.08	838,193.20