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

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		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2025 (Oct 1)	A	140.00	46.00
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	1,126,229.66	604,292.48
State and Local		6,894,021.30	3,881,775.73
Federal Expenditures		1,321,979.53	259,179.92
Total Expenditures		**8,216,000.83**	**4,140,955.64**
Minus Capital Expenditures		1,071.13	37,595.27
Minus Debt Services		445,089.70	164,497.19
Total Net Expenditures		**7,769,840.00**	**3,938,863.19**
Deductions			
IDEA Part B		174,664.37	65,123.83
Title I, Part A		496,424.16	0.00
Title III, Part A & B		0.00	0.00
State/Local Title I, Part A, Part A & B		111,880.20	16,743.91
State/Local Special Ed		450,909.42	142,575.32
Total Deductions		**1,233,878.15**	**224,443.06**
Total Expenditures Less Deductions	C	**6,535,961.85**	**3,714,420.13**
Current Year ADM	D	790.62	292.20
Total Expenditures Divided by ADM	E	8,266.88	12,711.91
Other Expenditures for the Education of Children with Disabilities(PPE X Prior Year Special Education October 1 count)	A x E	1,157,363.20	584,747.86
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		1,059,213.78	159,319.23
Total Spent on Spec Ed Students	F	**2,216,576.98**	**744,067.09**
Difference	F - B	1,090,347.32	139,774.61
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2026 (October 1)	G	137	56
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	1,132,562.56	711,866.96