

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

42 LOGAN

I001 GUTHRIE

		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2025 (Oct 1)	A	523.00	160.00
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	5,116,109.92	1,528,386.14
State and Local		39,520,413.76	11,198,346.40
Federal Expenditures		2,688,426.42	956,839.95
<b>Total Expenditures</b>		<b>42,208,840.18</b>	<b>12,155,186.35</b>
Minus Capital Expenditures		365,502.57	550,073.68
Minus Debt Services		2,743,109.97	1,048,236.24
<b>Total Net Expenditures</b>		<b>39,100,227.64</b>	<b>10,556,876.43</b>
<b>Deductions</b>			
IDEA Part B		564,564.89	152,154.38
Title I, Part A		948,510.24	114,934.88
Title III, Part A & B		18,247.79	5,004.03
State/Local Title I, Part A, Part A & B		99,517.17	2,611.70
State/Local Special Ed		2,736,580.93	716,504.70
<b>Total Deductions</b>		<b>4,367,421.02</b>	<b>991,209.69</b>
<b>Total Expenditures Less Deductions</b>	C	<b>34,732,806.62</b>	<b>9,565,666.74</b>
Current Year ADM	D	2,517.10	961.87
Total Expenditures Divided by ADM	E	13,798.74	9,944.86
Other Expenditures for the Education of Children with Disabilities(PPE X Prior Year Special Education October 1 count)	A x E	7,216,741.02	1,591,177.60
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		3,802,856.13	839,055.31
<b>Total Spent on Spec Ed Students</b>	F	<b>11,019,597.15</b>	<b>2,430,232.91</b>
Difference	F - B	5,903,487.23	901,846.78
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2026 (October 1)	G	549	167
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	7,575,508.26	1,660,791.62