

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

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I015 PURCELL

		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2025 (Oct 1)	A	181.00	67.00
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	1,497,053.35	696,112.50
State and Local		12,591,628.80	5,907,389.58
Federal Expenditures		1,222,346.66	313,174.25
<b>Total Expenditures</b>		<b>13,813,975.45</b>	<b>6,220,563.83</b>
Minus Capital Expenditures		1,374,220.12	589,473.36
Minus Debt Services		1,429,007.32	613,953.13
<b>Total Net Expenditures</b>		<b>11,010,748.01</b>	<b>5,017,137.33</b>
<b>Deductions</b>			
IDEA Part B		200,386.48	142,090.00
Title I, Part A		433,423.46	25,987.84
Title III, Part A & B		0.00	12,890.13
State/Local Title I, Part A, Part A & B		241,186.08	16,683.41
State/Local Special Ed		1,315,732.24	304,611.67
<b>Total Deductions</b>		<b>2,190,728.27</b>	<b>502,263.04</b>
<b>Total Expenditures Less Deductions</b>	C	<b>8,820,019.74</b>	<b>4,514,874.29</b>
Current Year ADM	D	1,021.63	438.93
Total Expenditures Divided by ADM	E	8,633.28	10,286.09
Other Expenditures for the Education of Children with Disabilities(PPE X Prior Year Special Education October 1 count)	A x E	1,562,623.68	689,168.03
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		1,990,341.79	360,173.05
<b>Total Spent on Spec Ed Students</b>	F	<b>3,552,965.47</b>	<b>1,049,341.08</b>
Difference	F - B	2,055,912.12	353,228.58
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2026 (October 1)	G	186	67
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	1,605,790.08	689,168.03