

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

48 MCCURTAIN

I014 SMITHVILLE

		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2025 (Oct 1)	A	37.00	21.00
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	496,221.42	542,048.10
State and Local		3,015,926.50	1,886,518.41
Federal Expenditures		392,476.98	131,851.28
<b>Total Expenditures</b>		<b>3,408,403.48</b>	<b>2,018,369.70</b>
Minus Capital Expenditures		407,316.93	117,008.60
Minus Debt Services		52,012.30	18,187.63
<b>Total Net Expenditures</b>		<b>2,949,074.25</b>	<b>1,883,173.47</b>
<b>Deductions</b>			
IDEA Part B		5,567.45	57,534.34
Title I, Part A		109,953.44	19,640.29
Title III, Part A & B		0.00	0.00
State/Local Title I, Part A, Part A & B		4,354.05	0.00
State/Local Special Ed		128,989.33	42,276.46
<b>Total Deductions</b>		<b>248,864.27</b>	<b>119,451.09</b>
<b>Total Expenditures Less Deductions</b>	C	<b>2,700,209.98</b>	<b>1,763,722.38</b>
Current Year ADM	D	194.12	67.88
Total Expenditures Divided by ADM	E	13,910.00	25,982.95
Other Expenditures for the Education of Children with Disabilities(PPE X Prior Year Special Education October 1 count)	A x E	514,670.00	545,641.95
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		243,296.82	61,916.75
<b>Total Spent on Spec Ed Students</b>	F	<b>757,966.82</b>	<b>607,558.70</b>
Difference	F - B	261,745.40	65,510.60
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2026 (October 1)	G	0	0
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	0.00	0.00