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

69 STEPHENS I021 EMPIRE

		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2025 (Oct 1)	A	59.00	27.00
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	582,160.40	342,662.76
State and Local		3,678,158.96	2,069,083.43
Federal Expenditures		474,238.76	86,745.60
Total Expenditures		**4,152,397.71**	**2,155,829.03**
Minus Capital Expenditures		11,879.94	26,594.26
Minus Debt Services		358,460.07	150,099.46
Total Net Expenditures		**3,782,057.70**	**1,979,135.31**
Deductions			
IDEA Part B		88,069.14	28,042.87
Title I, Part A		161,583.41	1,735.46
Title III, Part A & B		0.00	0.00
State/Local Title I, Part A, Part A & B		9,993.76	0.00
State/Local Special Ed		159,907.97	68,604.08
Total Deductions		**419,554.28**	**98,382.41**
Total Expenditures Less Deductions	C	**3,362,503.42**	**1,880,752.90**
Current Year ADM	D	355.81	148.99
Total Expenditures Divided by ADM	E	9,450.28	12,623.35
Other Expenditures for the Education of Children with Disabilities(PPE X Prior Year Special Education October 1 count)	A x E	557,566.52	340,830.45
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		331,485.14	70,339.54
Total Spent on Spec Ed Students	F	**889,051.66**	**411,169.99**
Difference	F - B	306,891.26	68,507.24
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2026 (October 1)	G	69	25
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	652,069.32	315,583.75