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

71 TILLMAN I158 FREDERICK

		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2025 (Oct 1)	A	108.00	38.00
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	1,123,179.32	542,091.58
State and Local		5,507,045.80	3,071,837.94
Federal Expenditures		1,128,062.52	124,589.10
Total Expenditures		**6,635,108.32**	**3,196,427.04**
Minus Capital Expenditures		297,958.36	229,991.61
Minus Debt Services		357,938.57	136,060.94
Total Net Expenditures		**5,979,211.39**	**2,830,374.49**
Deductions			
IDEA Part B		158,517.40	29,397.59
Title I, Part A		750.00	0.00
Title III, Part A & B		8,890.11	434.26
State/Local Title I, Part A, Part A & B		20,074.08	1,758.56
State/Local Special Ed		328,103.12	69,299.84
Total Deductions		**516,334.71**	**100,890.25**
Total Expenditures Less Deductions	C	**5,462,876.67**	**2,729,484.24**
Current Year ADM	D	532.80	202.53
Total Expenditures Divided by ADM	E	10,253.15	13,476.94
Other Expenditures for the Education of Children with Disabilities(PPE X Prior Year Special Education October 1 count)	A x E	1,107,340.20	512,123.72
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		357,817.31	71,492.66
Total Spent on Spec Ed Students	F	**1,465,157.51**	**583,616.38**
Difference	F - B	341,978.19	41,524.80
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2026 (October 1)	G	106	42
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	1,086,833.90	566,031.48