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

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		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2025 (Oct 1)	A	83.00	35.00
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	723,453.25	496,049.89
State and Local		3,795,008.94	2,700,326.65
Federal Expenditures		430,202.19	178,897.93
Total Expenditures		**4,225,211.13**	**2,879,224.58**
Minus Capital Expenditures		94,749.51	71,011.41
Minus Debt Services		482,825.51	239,627.93
Total Net Expenditures		**3,647,636.11**	**2,568,585.24**
Deductions			
IDEA Part B		61,879.57	55,368.23
Title I, Part A		195,773.79	0.00
Title III, Part A & B		0.00	0.00
State/Local Title I, Part A, Part A & B		19,159.16	6,868.81
State/Local Special Ed		182,351.78	120,616.61
Total Deductions		**459,164.30**	**182,853.65**
Total Expenditures Less Deductions	C	**3,188,471.81**	**2,385,731.59**
Current Year ADM	D	305.68	151.71
Total Expenditures Divided by ADM	E	10,430.75	15,725.61
Other Expenditures for the Education of Children with Disabilities(PPE X Prior Year Special Education October 1 count)	A x E	865,752.25	550,396.35
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		397,284.73	127,485.42
Total Spent on Spec Ed Students	F	**1,263,036.98**	**677,881.77**
Difference	F - B	539,583.73	181,831.88
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2026 (October 1)	G	89	40
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	928,336.75	629,024.40