

(MS4095374)

Mike  
will  
manually  
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pdf

State of Oklahoma }  
 } SS:  
County of Oklahoma }

**Publishers fee: \$203.70**

By:

*[Handwritten signature]*

**Natasha Stewart**

Sworn to me on this 25<sup>th</sup> day of  
September 2025

By:

MaRanda Beeson



Page 1 of 1

**(9-25-25)**

Publication Sheet - Board of Education

Information to Product - Year's Information

Estimate of Needs for Fiscal Year Ending June 30, 2026

Oklahoma Virtual Charter Acad Public Schools, School District No. 2-2, Oklahoma County.

| STATEMENTS OF FINANCIAL POSITIONS |                        | STATEMENT OF FINANCIAL POSITION |                        | STATEMENT OF FINANCIAL POSITION |                        | STATEMENT OF FINANCIAL POSITION |                        |
|-----------------------------------|------------------------|---------------------------------|------------------------|---------------------------------|------------------------|---------------------------------|------------------------|
| ASSETS                            |                        | LIABILITIES AND EQUITY          |                        | LIABILITIES AND EQUITY          |                        | LIABILITIES AND EQUITY          |                        |
| AS OF JUNE 30, 2023               |                        | AS OF JUNE 30, 2023             |                        | AS OF JUNE 30, 2023             |                        | AS OF JUNE 30, 2023             |                        |
| ASSETS                            | LIABILITIES AND EQUITY | ASSETS                          | LIABILITIES AND EQUITY | ASSETS                          | LIABILITIES AND EQUITY | ASSETS                          | LIABILITIES AND EQUITY |
| CASH                              | 100.00                 | CASH                            | 100.00                 | CASH                            | 100.00                 | CASH                            | 100.00                 |
| RECEIVABLES                       | 200.00                 | RECEIVABLES                     | 200.00                 | RECEIVABLES                     | 200.00                 | RECEIVABLES                     | 200.00                 |
| INVENTORY                         | 300.00                 | INVENTORY                       | 300.00                 | INVENTORY                       | 300.00                 | INVENTORY                       | 300.00                 |
| PROPERTY, PLANT, AND EQUIPMENT    | 400.00                 | PROPERTY, PLANT, AND EQUIPMENT  | 400.00                 | PROPERTY, PLANT, AND EQUIPMENT  | 400.00                 | PROPERTY, PLANT, AND EQUIPMENT  | 400.00                 |
| OTHER ASSETS                      | 500.00                 | OTHER ASSETS                    | 500.00                 | OTHER ASSETS                    | 500.00                 | OTHER ASSETS                    | 500.00                 |
| TOTAL ASSETS                      | 1,000.00               | TOTAL ASSETS                    | 1,000.00               | TOTAL ASSETS                    | 1,000.00               | TOTAL ASSETS                    | 1,000.00               |
| LIABILITIES                       | 600.00                 | LIABILITIES                     | 600.00                 | LIABILITIES                     | 600.00                 | LIABILITIES                     | 600.00                 |
| ACCOUNTS PAYABLE                  | 100.00                 | ACCOUNTS PAYABLE                | 100.00                 | ACCOUNTS PAYABLE                | 100.00                 | ACCOUNTS PAYABLE                | 100.00                 |
| DEBT                              | 500.00                 | DEBT                            | 500.00                 | DEBT                            | 500.00                 | DEBT                            | 500.00                 |
| TOTAL LIABILITIES                 | 600.00                 | TOTAL LIABILITIES               | 600.00                 | TOTAL LIABILITIES               | 600.00                 | TOTAL LIABILITIES               | 600.00                 |
| EQUITY                            | 400.00                 | EQUITY                          | 400.00                 | EQUITY                          | 400.00                 | EQUITY                          | 400.00                 |
| COMMON STOCK                      | 100.00                 | COMMON STOCK                    | 100.00                 | COMMON STOCK                    | 100.00                 | COMMON STOCK                    | 100.00                 |
| RETAINED EARNINGS                 | 300.00                 | RETAINED EARNINGS               | 300.00                 | RETAINED EARNINGS               | 300.00                 | RETAINED EARNINGS               | 300.00                 |
| TOTAL EQUITY                      | 400.00                 | TOTAL EQUITY                    | 400.00                 | TOTAL EQUITY                    | 400.00                 | TOTAL EQUITY                    | 400.00                 |
| TOTAL LIABILITIES AND EQUITY      | 1,000.00               | TOTAL LIABILITIES AND EQUITY    | 1,000.00               | TOTAL LIABILITIES AND EQUITY    | 1,000.00               | TOTAL LIABILITIES AND EQUITY    | 1,000.00               |

| GENERAL FUND                              |     |               | FINANCIAL YEAR ENDING JUNE 30, 2005 |               |     |
|-------------------------------------------|-----|---------------|-------------------------------------|---------------|-----|
| Current Expense                           | 1   | 23,528,116.16 | 1                                   | 23,528,116.16 | 1   |
| Expenses due to the Warrenton & Regulator | 2   | 0.00          | 2                                   | 0.00          | 2   |
| Expenses due to the Warrenton & Regulator | 3   | 2,539,424.10  | 3                                   | 2,539,424.10  | 3   |
| FINANCIAL                                 | 4   | 0.00          | 4                                   | 0.00          | 4   |
| FINANCIAL                                 | 5   | 0.00          | 5                                   | 0.00          | 5   |
| FINANCIAL                                 | 6   | 0.00          | 6                                   | 0.00          | 6   |
| FINANCIAL                                 | 7   | 0.00          | 7                                   | 0.00          | 7   |
| FINANCIAL                                 | 8   | 0.00          | 8                                   | 0.00          | 8   |
| FINANCIAL                                 | 9   | 0.00          | 9                                   | 0.00          | 9   |
| FINANCIAL                                 | 10  | 0.00          | 10                                  | 0.00          | 10  |
| FINANCIAL                                 | 11  | 0.00          | 11                                  | 0.00          | 11  |
| FINANCIAL                                 | 12  | 0.00          | 12                                  | 0.00          | 12  |
| FINANCIAL                                 | 13  | 0.00          | 13                                  | 0.00          | 13  |
| FINANCIAL                                 | 14  | 0.00          | 14                                  | 0.00          | 14  |
| FINANCIAL                                 | 15  | 0.00          | 15                                  | 0.00          | 15  |
| FINANCIAL                                 | 16  | 0.00          | 16                                  | 0.00          | 16  |
| FINANCIAL                                 | 17  | 0.00          | 17                                  | 0.00          | 17  |
| FINANCIAL                                 | 18  | 0.00          | 18                                  | 0.00          | 18  |
| FINANCIAL                                 | 19  | 0.00          | 19                                  | 0.00          | 19  |
| FINANCIAL                                 | 20  | 0.00          | 20                                  | 0.00          | 20  |
| FINANCIAL                                 | 21  | 0.00          | 21                                  | 0.00          | 21  |
| FINANCIAL                                 | 22  | 0.00          | 22                                  | 0.00          | 22  |
| FINANCIAL                                 | 23  | 0.00          | 23                                  | 0.00          | 23  |
| FINANCIAL                                 | 24  | 0.00          | 24                                  | 0.00          | 24  |
| FINANCIAL                                 | 25  | 0.00          | 25                                  | 0.00          | 25  |
| FINANCIAL                                 | 26  | 0.00          | 26                                  | 0.00          | 26  |
| FINANCIAL                                 | 27  | 0.00          | 27                                  | 0.00          | 27  |
| FINANCIAL                                 | 28  | 0.00          | 28                                  | 0.00          | 28  |
| FINANCIAL                                 | 29  | 0.00          | 29                                  | 0.00          | 29  |
| FINANCIAL                                 | 30  | 0.00          | 30                                  | 0.00          | 30  |
| FINANCIAL                                 | 31  | 0.00          | 31                                  | 0.00          | 31  |
| FINANCIAL                                 | 32  | 0.00          | 32                                  | 0.00          | 32  |
| FINANCIAL                                 | 33  | 0.00          | 33                                  | 0.00          | 33  |
| FINANCIAL                                 | 34  | 0.00          | 34                                  | 0.00          | 34  |
| FINANCIAL                                 | 35  | 0.00          | 35                                  | 0.00          | 35  |
| FINANCIAL                                 | 36  | 0.00          | 36                                  | 0.00          | 36  |
| FINANCIAL                                 | 37  | 0.00          | 37                                  | 0.00          | 37  |
| FINANCIAL                                 | 38  | 0.00          | 38                                  | 0.00          | 38  |
| FINANCIAL                                 | 39  | 0.00          | 39                                  | 0.00          | 39  |
| FINANCIAL                                 | 40  | 0.00          | 40                                  | 0.00          | 40  |
| FINANCIAL                                 | 41  | 0.00          | 41                                  | 0.00          | 41  |
| FINANCIAL                                 | 42  | 0.00          | 42                                  | 0.00          | 42  |
| FINANCIAL                                 | 43  | 0.00          | 43                                  | 0.00          | 43  |
| FINANCIAL                                 | 44  | 0.00          | 44                                  | 0.00          | 44  |
| FINANCIAL                                 | 45  | 0.00          | 45                                  | 0.00          | 45  |
| FINANCIAL                                 | 46  | 0.00          | 46                                  | 0.00          | 46  |
| FINANCIAL                                 | 47  | 0.00          | 47                                  | 0.00          | 47  |
| FINANCIAL                                 | 48  | 0.00          | 48                                  | 0.00          | 48  |
| FINANCIAL                                 | 49  | 0.00          | 49                                  | 0.00          | 49  |
| FINANCIAL                                 | 50  | 0.00          | 50                                  | 0.00          | 50  |
| FINANCIAL                                 | 51  | 0.00          | 51                                  | 0.00          | 51  |
| FINANCIAL                                 | 52  | 0.00          | 52                                  | 0.00          | 52  |
| FINANCIAL                                 | 53  | 0.00          | 53                                  | 0.00          | 53  |
| FINANCIAL                                 | 54  | 0.00          | 54                                  | 0.00          | 54  |
| FINANCIAL                                 | 55  | 0.00          | 55                                  | 0.00          | 55  |
| FINANCIAL                                 | 56  | 0.00          | 56                                  | 0.00          | 56  |
| FINANCIAL                                 | 57  | 0.00          | 57                                  | 0.00          | 57  |
| FINANCIAL                                 | 58  | 0.00          | 58                                  | 0.00          | 58  |
| FINANCIAL                                 | 59  | 0.00          | 59                                  | 0.00          | 59  |
| FINANCIAL                                 | 60  | 0.00          | 60                                  | 0.00          | 60  |
| FINANCIAL                                 | 61  | 0.00          | 61                                  | 0.00          | 61  |
| FINANCIAL                                 | 62  | 0.00          | 62                                  | 0.00          | 62  |
| FINANCIAL                                 | 63  | 0.00          | 63                                  | 0.00          | 63  |
| FINANCIAL                                 | 64  | 0.00          | 64                                  | 0.00          | 64  |
| FINANCIAL                                 | 65  | 0.00          | 65                                  | 0.00          | 65  |
| FINANCIAL                                 | 66  | 0.00          | 66                                  | 0.00          | 66  |
| FINANCIAL                                 | 67  | 0.00          | 67                                  | 0.00          | 67  |
| FINANCIAL                                 | 68  | 0.00          | 68                                  | 0.00          | 68  |
| FINANCIAL                                 | 69  | 0.00          | 69                                  | 0.00          | 69  |
| FINANCIAL                                 | 70  | 0.00          | 70                                  | 0.00          | 70  |
| FINANCIAL                                 | 71  | 0.00          | 71                                  | 0.00          | 71  |
| FINANCIAL                                 | 72  | 0.00          | 72                                  | 0.00          | 72  |
| FINANCIAL                                 | 73  | 0.00          | 73                                  | 0.00          | 73  |
| FINANCIAL                                 | 74  | 0.00          | 74                                  | 0.00          | 74  |
| FINANCIAL                                 | 75  | 0.00          | 75                                  | 0.00          | 75  |
| FINANCIAL                                 | 76  | 0.00          | 76                                  | 0.00          | 76  |
| FINANCIAL                                 | 77  | 0.00          | 77                                  | 0.00          | 77  |
| FINANCIAL                                 | 78  | 0.00          | 78                                  | 0.00          | 78  |
| FINANCIAL                                 | 79  | 0.00          | 79                                  | 0.00          | 79  |
| FINANCIAL                                 | 80  | 0.00          | 80                                  | 0.00          | 80  |
| FINANCIAL                                 | 81  | 0.00          | 81                                  | 0.00          | 81  |
| FINANCIAL                                 | 82  | 0.00          | 82                                  | 0.00          | 82  |
| FINANCIAL                                 | 83  | 0.00          | 83                                  | 0.00          | 83  |
| FINANCIAL                                 | 84  | 0.00          | 84                                  | 0.00          | 84  |
| FINANCIAL                                 | 85  | 0.00          | 85                                  | 0.00          | 85  |
| FINANCIAL                                 | 86  | 0.00          | 86                                  | 0.00          | 86  |
| FINANCIAL                                 | 87  | 0.00          | 87                                  | 0.00          | 87  |
| FINANCIAL                                 | 88  | 0.00          | 88                                  | 0.00          | 88  |
| FINANCIAL                                 | 89  | 0.00          | 89                                  | 0.00          | 89  |
| FINANCIAL                                 | 90  | 0.00          | 90                                  | 0.00          | 90  |
| FINANCIAL                                 | 91  | 0.00          | 91                                  | 0.00          | 91  |
| FINANCIAL                                 | 92  | 0.00          | 92                                  | 0.00          | 92  |
| FINANCIAL                                 | 93  | 0.00          | 93                                  | 0.00          | 93  |
| FINANCIAL                                 | 94  | 0.00          | 94                                  | 0.00          | 94  |
| FINANCIAL                                 | 95  | 0.00          | 95                                  | 0.00          | 95  |
| FINANCIAL                                 | 96  | 0.00          | 96                                  | 0.00          | 96  |
| FINANCIAL                                 | 97  | 0.00          | 97                                  | 0.00          | 97  |
| FINANCIAL                                 | 98  | 0.00          | 98                                  | 0.00          | 98  |
| FINANCIAL                                 | 99  | 0.00          | 99                                  | 0.00          | 99  |
| FINANCIAL                                 | 100 | 0.00          | 100                                 | 0.00          | 100 |

|                                                               | STANDARD<br>FINDING | RECOMMENDATION<br>FINDING |
|---------------------------------------------------------------|---------------------|---------------------------|
| 13.4 1. Performance Comparison Data Between 4-1-75 and 4-1-76 | 0.00                | 0.00                      |
| 13.5 2. Unexplained Growth in 1975                            | 0.00                | 0.00                      |
| 13.6 3. Unexplained Growth in 1976                            | 0.00                | 0.00                      |
| 13.7 4. Unexplained Growth in 1977                            | 0.00                | 0.00                      |
| 13.8 5. Unexplained Growth in 1978                            | 0.00                | 0.00                      |
| 13.9 6. Unexplained Growth in 1979                            | 0.00                | 0.00                      |
| 13.10 7. Unexplained Growth in 1980                           | 0.00                | 0.00                      |
| 13.11 8. Unexplained Growth in 1981                           | 0.00                | 0.00                      |
| 13.12 9. Unexplained Growth in 1982                           | 0.00                | 0.00                      |
| 13.13 10. Unexplained Growth in 1983                          | 0.00                | 0.00                      |
| 13.14 11. Unexplained Growth in 1984                          | 0.00                | 0.00                      |
| 13.15 12. Unexplained Growth in 1985                          | 0.00                | 0.00                      |
| 13.16 13. Unexplained Growth in 1986                          | 0.00                | 0.00                      |
| 13.17 14. Unexplained Growth in 1987                          | 0.00                | 0.00                      |
| 13.18 15. Unexplained Growth in 1988                          | 0.00                | 0.00                      |
| 13.19 16. Unexplained Growth in 1989                          | 0.00                | 0.00                      |
| 13.20 17. Unexplained Growth in 1990                          | 0.00                | 0.00                      |
| 13.21 18. Unexplained Growth in 1991                          | 0.00                | 0.00                      |
| 13.22 19. Unexplained Growth in 1992                          | 0.00                | 0.00                      |
| 13.23 20. Unexplained Growth in 1993                          | 0.00                | 0.00                      |
| 13.24 21. Unexplained Growth in 1994                          | 0.00                | 0.00                      |
| 13.25 22. Unexplained Growth in 1995                          | 0.00                | 0.00                      |
| 13.26 23. Unexplained Growth in 1996                          | 0.00                | 0.00                      |
| 13.27 24. Unexplained Growth in 1997                          | 0.00                | 0.00                      |
| 13.28 25. Unexplained Growth in 1998                          | 0.00                | 0.00                      |
| 13.29 26. Unexplained Growth in 1999                          | 0.00                | 0.00                      |
| 13.30 27. Unexplained Growth in 2000                          | 0.00                | 0.00                      |
| 13.31 28. Unexplained Growth in 2001                          | 0.00                | 0.00                      |
| 13.32 29. Unexplained Growth in 2002                          | 0.00                | 0.00                      |
| 13.33 30. Unexplained Growth in 2003                          | 0.00                | 0.00                      |
| 13.34 31. Unexplained Growth in 2004                          | 0.00                | 0.00                      |
| 13.35 32. Unexplained Growth in 2005                          | 0.00                | 0.00                      |
| 13.36 33. Unexplained Growth in 2006                          | 0.00                | 0.00                      |
| 13.37 34. Unexplained Growth in 2007                          | 0.00                | 0.00                      |
| 13.38 35. Unexplained Growth in 2008                          | 0.00                | 0.00                      |
| 13.39 36. Unexplained Growth in 2009                          | 0.00                | 0.00                      |
| 13.40 37. Unexplained Growth in 2010                          | 0.00                | 0.00                      |
| 13.41 38. Unexplained Growth in 2011                          | 0.00                | 0.00                      |
| 13.42 39. Unexplained Growth in 2012                          | 0.00                | 0.00                      |
| 13.43 40. Unexplained Growth in 2013                          | 0.00                | 0.00                      |
| 13.44 41. Unexplained Growth in 2014                          | 0.00                | 0.00                      |
| 13.45 42. Unexplained Growth in 2015                          | 0.00                | 0.00                      |
| 13.46 43. Unexplained Growth in 2016                          | 0.00                | 0.00                      |
| 13.47 44. Unexplained Growth in 2017                          | 0.00                | 0.00                      |
| 13.48 45. Unexplained Growth in 2018                          | 0.00                | 0.00                      |
| 13.49 46. Unexplained Growth in 2019                          | 0.00                | 0.00                      |
| 13.50 47. Unexplained Growth in 2020                          | 0.00                | 0.00                      |
| 13.51 48. Unexplained Growth in 2021                          | 0.00                | 0.00                      |
| 13.52 49. Unexplained Growth in 2022                          | 0.00                | 0.00                      |
| 13.53 50. Unexplained Growth in 2023                          | 0.00                | 0.00                      |
| 13.54 51. Unexplained Growth in 2024                          | 0.00                | 0.00                      |
| 13.55 52. Unexplained Growth in 2025                          | 0.00                | 0.00                      |
| 13.56 53. Unexplained Growth in 2026                          | 0.00                | 0.00                      |
| 13.57 54. Unexplained Growth in 2027                          | 0.00                | 0.00                      |
| 13.58 55. Unexplained Growth in 2028                          | 0.00                | 0.00                      |
| 13.59 56. Unexplained Growth in 2029                          | 0.00                | 0.00                      |
| 13.60 57. Unexplained Growth in 2030                          | 0.00                | 0.00                      |
| 13.61 58. Unexplained Growth in 2031                          | 0.00                | 0.00                      |
| 13.62 59. Unexplained Growth in 2032                          | 0.00                | 0.00                      |
| 13.63 60. Unexplained Growth in 2033                          | 0.00                | 0.00                      |
| 13.64 61. Unexplained Growth in 2034                          | 0.00                | 0.00                      |
| 13.65 62. Unexplained Growth in 2035                          | 0.00                | 0.00                      |
| 13.66 63. Unexplained Growth in 2036                          | 0.00                | 0.00                      |
| 13.67 64. Unexplained Growth in 2037                          | 0.00                | 0.00                      |
| 13.68 65. Unexplained Growth in 2038                          | 0.00                | 0.00                      |
| 13.69 66. Unexplained Growth in 2039                          | 0.00                | 0.00                      |
| 13.70 67. Unexplained Growth in 2040                          | 0.00                | 0.00                      |
| 13.71 68. Unexplained Growth in 2041                          | 0.00                | 0.00                      |
| 13.72 69. Unexplained Growth in 2042                          | 0.00                | 0.00                      |
| 13.73 70. Unexplained Growth in 2043                          | 0.00                | 0.00                      |
| 13.74 71. Unexplained Growth in 2044                          | 0.00                | 0.00                      |
| 13.75 72. Unexplained Growth in 2045                          | 0.00                | 0.00                      |
| 13.76 73. Unexplained Growth in 2046                          | 0.00                | 0.00                      |
| 13.77 74. Unexplained Growth in 2047                          | 0.00                | 0.00                      |
| 13.78 75. Unexplained Growth in 2048                          | 0.00                | 0.00                      |
| 13.79 76. Unexplained Growth in 2049                          | 0.00                | 0.00                      |
| 13.80 77. Unexplained Growth in 2050                          | 0.00                | 0.00                      |
| 13.81 78. Unexplained Growth in 2051                          | 0.00                | 0.00                      |
| 13.82 79. Unexplained Growth in 2052                          | 0.00                | 0.00                      |
| 13.83 8                                                       |                     |                           |

[illegible]

**S.A.B. Form 2642BU.1.9 Entity: Oklahoma Virtual Charter Acad Public Schools Z-2, Oklahoma County**  
**See Accountant's Compilation Report**

**CERTIFICATE - GOVERNING BOARD**

STATE OF OKLAHOMA, COUNTY OF OKLAHOMA, SS:

We, the undersigned duly elected, qualified and sitting officers of the Board of Education of Oklahoma Virtual Charter Area Public Schools, School District No. 2-5 of said county, State, do hereby certify that at a meeting of the Governing Body of the said District, we began at the time provided by law for the conduct of said district and pursuant to §68-2-101 Section 3003, the foregoing statement was prepared and set in a true and correct condition of the Financial Affairs of said District as reflected by the records of the District Charter No. 205, We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2025 and ending June 30, 2026, as shown are reasonably necessary for the proper conduct of the affairs of the said District, and that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenues derived from the same source during the preceding year.

Subscribed and sworn to before me this 9th day of September, 2023.

CHRISTOPHER FITTS  
NOTARY PUBLIC - STATE OF OREGON  
MY COMMISSION EXPIRES SEP. 26, 2027  
COMMISSION # 19009817

The Estimate of Needs shall be published in one issue in some legally qualified newspaper published in each political subdivision. If there be no such newspaper published in such political subdivision, such statement and estimate shall be so published in some legally qualified newspaper of general circulation therein; and such publication shall be made, in each instance, by the board of authority making the estimate.

School District  
2025-2026 Estimate of Needs  
and  
Financial Statement of the Fiscal Year 2024-2025

RECEIVED SEP 25 2025

Board of Education of Okla. Virtual Charter Academy Public Schools  
District No. Z-2  
County of Oklahoma  
State of Oklahoma

To the Excise Board of said County and State, Greetings:

Pursuant to the requirements of 68 O. S. 2001 Section 3002, we submit herewith, for your consideration the within statement of the financial condition of the Board of Education of Okla. Virtual Charter Academy Public Schools, District No. Z-2, County of Oklahoma for the fiscal year beginning July 1, 2025, and ending June 30, 2026, together with an itemized statement of the estimated Income and Probable Needs of said School District for the ensuing fiscal year. We have separately prepared, executed and submit Financial Statements for the Fiscal Year so terminated, and Estimate of Requirements for the ensuing Fiscal Year, for such Sinking Fund, if any, as pertains to this District for the Bond, Coupon, and Judgment indebtedness, if any, outstanding and unpaid as of June 30, 2026, and also for the Sinking Fund of any disorganized District whose area or the major portion thereof is now embraced within the boundaries of this District; and this Certificate is as applicable thereto as if fully embodied therein. The same have been prepared in conformity with Statute.

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than September 30 for all School Districts. One complete signed copy must be sent to the State Auditor and Inspector, 2300 N. Lincoln Blvd Room 100, Oklahoma City, OK 73105-4801 and one copy will be retained by the County Clerk. If publication may not be had by date required for filing, affidavit and proof of publication are required to be attached within five days after date of filing.

Prepared by: Bledsoe, Hewett & Gullekson, CPA's

Submitted to the Oklahoma County Excise Board

This 19<sup>th</sup> Day of September, 2025

School Board Member's Signatures

Chairman: Colleen M. Cook

Clerk: Christelle Bess

Member: [Signature]

Member: [Signature]

Member: Priscilla L. Griffith

Member: \_\_\_\_\_

Member: \_\_\_\_\_

Member: \_\_\_\_\_

Member: [Signature]

Member: \_\_\_\_\_

Treasurer: [Signature]

State of Oklahoma, County of Oklahoma

In addition,

1. We, the undersigned, duly elected, qualified and acting officers of the Board of Education of the aforesaid School District located wholly or in major area in the County and State aforesaid, do hereby certify that, at regular session begun at the time provided by law, we carefully considered the reports submitted by the several officers and employees as required by 68 O. S. 2001 Section 3004, carefully considered the statements and estimate of needs heretofore prepared for the purpose of ascertaining any additional or emergency levy necessary for the ensuing fiscal year and revised, corrected or amended the same to disclose the true fiscal condition as of June 30, 2025, and to provide for the needs of the District for the ensuing fiscal year as now ascertained; and we do hereby certify that the within statement of the financial condition is true and correct, and that the within estimates for all purposes for the ensuing fiscal year are reasonably necessary for the proper conduct of the affairs of said School District, and that the statement of Estimated Income from sources other than ad valorem taxes is not in excess of the lawfully authorized ratio of the actual collections from such sources during the previous fiscal year.

2. We further certify that any cash fund balance reported in our Building Fund is required for immediate or cumulative program of construction unless there be attached within a verified copy of a resolution signed by a majority of the members of this Board to the effect the program of building has been completed or abandoned. If attached, then the Excise Board is directed to apply said Balance to reduce Levies in accordance with 62 O. S. 2001, Section 333.

3. We also certify that a levy of .000 Mills over and above the number of mills allocated by the County Excise Board will be reasonably necessary for the proper conduct of the affairs of said school district during the fiscal year 2025-2026.

4. We also certify that, after due and legal notice of an election thereon, an emergency levy of .000 Mills, over and above the number of mills provided by Law and allocated by the County Excise Board in addition thereto for school purposes,

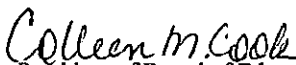
were made permanent by election.

5. We also certify that, after due and legal notice of an election thereon, a local support levy of .000 Mills, in addition to the levies hereinbefore provided, were made permanent by election.

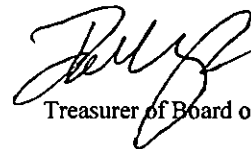
6. We also certify that, after due and legal notice of an election thereon, pursuant to Article 10, Section 10, of the Constitution of Oklahoma, an additional levy of 5.000 Mills, were made permanent by election.



Clerk of Board of Education



President of Board of Education



Treasurer of Board of Education

Subscribed and sworn to before me this 19<sup>th</sup> day of September, 2025.



Notary Public

9/30/2027

My Commission Expires

Affidavit of Publication

State of Oklahoma, County of Oklahoma

I, Claudette Bass, the undersigned duly qualified and acting Clerk of the Board of Education of Okla. Virtual Charter Academy Public Schools, School District No. Z-2, County and State aforesaid, being first duly sworn according to law, hereby depose and say:

1. That I complied with 68 O. S. 2001 Section 3002, (both independent and dependent) by having the within Financial Statement and Estimate of Needs which was prepared at the time and in the manner provided by law, published as required by law, in a legally-qualified newspaper of general circulation in the district, there being no legally-qualified newspaper published in the school district, as evidenced by a copy of such published statement and estimate together with proof of publication thereof attached hereto marked Exhibit No. 1 and made a part hereof (strike inapplicable phrases).

2. That I complied with currently effective statutes, by having the Notice of Emergency Levy Election and the call for such Election on the date hereinbefore certified by the Governing Board, the Itemized Statements and the Itemized Estimate of the amount necessary for the ensuing fiscal year requiring such emergency levy for the current expense purposes as prepared by the Board of Education duly published or posted, as the case may be, in full compliance with law for this class of school district, and as provided by law duly made public in the manner and at the time provided by law, for this class of district and in all respects according to law, in relation to said election on such emergency levy as hereinbefore certified by said Governing Board.

3. That I complied with the statute by having published or posted (if required for this class of district) the notice of local support levy election, and the call for such election on the date hereinbefore certified by the Board of Education. That the Estimate of Needs as prepared by the Board of Education required such local support levy in addition to other tax levies, to fully meet the current expense purposes of the school district for the ensuing year.

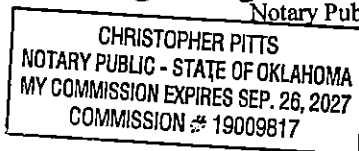
4. That in conformity to resolution by said Board of Education, I caused Notice of Building Fund Levy Election under the provisions of Article 10, Section 10, Oklahoma Constitution, and the Call of such Election on the date hereinbefore certified by the Governing Board, together with Itemized Statements and an Estimate of the amount necessary for the ensuing fiscal year requiring such levy for the purpose of erecting, remodeling or repairing school buildings, and for purchasing school furniture, in said District, published or posted to contain such Notice and Call, fixing the number of voting places and particularly describing each and every such place or places, and fixing the day on which such election should be had after the expiration of such notice, duly published or posted as is required by law for this class of district.

Claudette Bass  
Clerk, Board of Education

Subscribed and sworn to before me this 18<sup>th</sup> day of September, 2025.

Christopher Pitts  
Notary Public

9/24/2027  
My Commission Expires



\_\_\_\_\_  
Secretary and Clerk of Excise Board  
Oklahoma County, Oklahoma



**BLEDSON, HEWETT & GULLEKSON**  
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

Eric M. Bledsoe, CPA  
Jeffrey D. Hewett, CPA  
Christopher P. Gullekson, CPA

P.O. BOX 1310 • 121 E. COLLEGE ST.- BROKEN ARROW, OK 74013 • (918) 449-9991 • (800) 522-3831 • FAX (918) 449-9779

September 3, 2025

Honorable Board of Education  
Oklahoma Virtual Charter Academy School District, Z-2  
Oklahoma County, Oklahoma

Management is responsible for the accompanying financial statements and supporting information of the District as of and for the year ended June 30, 2025, which comprise of the 2025-26 estimate of needs and financial statements for the fiscal year ended June 30, 2025, included in the accompanying form (SAI Form 2661R06) and the publication sheet (SAI Form 2662R06) prescribed by the Oklahoma State Auditor and Inspector per 68 OS § 3003.B as defined by rules promulgated by the Oklahoma State Department of Education per 70 OS § 5-134.1.D. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements and supporting information included in the prescribed form.

Other Matters

The financial statements, estimate of needs and publication sheet included in the accompanying prescribed forms are presented in accordance with the requirements prescribed by Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B as defined by rules promulgated by the Oklahoma State Department of Education per 70 OS § 5-134.1.D, and are not intended to be a complete presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of management, the Oklahoma State Department of Education, the County Excise Board, and for filing with the Oklahoma State Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.

*Eric, Jeff & Chris*

Bledsoe, Hewett & Gullekson CPAs, PLLLP  
Broken Arrow, OK

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General.....1

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GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2024 TO JUNE 30, 2025  
ESTIMATE OF NEEDS FOR 2025-2026

EXHIBIT 'A'

| Schedule 1: Current Balance Sheet for June 30, 2025      |                       |
|----------------------------------------------------------|-----------------------|
|                                                          | Amount                |
| <b>ASSETS:</b>                                           |                       |
| Cash Balances                                            | \$3,067,720.33        |
| Investments                                              | \$0.00                |
| <b>TOTAL ASSETS</b>                                      | <b>\$3,067,720.33</b> |
| <b>LIABILITIES AND RESERVES:</b>                         |                       |
| Warrants Outstanding                                     | \$965,226.92          |
| Reserve for Interest on Warrants                         | \$0.00                |
| Reserves From Schedule 8                                 | \$1,683,134.03        |
| <b>TOTAL LIABILITIES AND RESERVES</b>                    | <b>\$2,648,360.95</b> |
| <b>CASH FUND BALANCE JUNE 30, 2025</b>                   | <b>\$419,359.38</b>   |
| <b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b> | <b>\$3,067,720.33</b> |

| Schedule 2: Revenue and Requirements, 2024-2025             |                  |                               |
|-------------------------------------------------------------|------------------|-------------------------------|
| REVENUE:                                                    | Estimated Budget | Actual Revenue & Expenditures |
| Revenues, Non-Revenue Receipts & Cash Balances (Schedule 6) | \$28,898,323.77  | \$29,688,569.11               |
| <b>LESS: REQUIREMENTS:</b>                                  |                  |                               |
| Expenditures (Schedule 8)                                   | \$28,898,323.77  | \$29,269,209.73               |
| <b>CASH FUND BALANCE JUNE 30, 2025</b>                      | <b>\$0.00</b>    | <b>\$419,359.38</b>           |

| Schedule 3: General Fund Cash Accounts of Current and all Prior Years |                        |                       |               |                        |
|-----------------------------------------------------------------------|------------------------|-----------------------|---------------|------------------------|
| CURRENT AND ALL PRIOR YEARS                                           | 2024-25                | 2023-24               | PRE-2023      | Total                  |
| Cash Balance Reported to Excise Board 6-30-24                         | \$0.00                 | \$4,131,909.73        | \$0.00        | \$4,131,909.73         |
| <b>REVENUES, NON-REVENUE RECEIPTS &amp; CASH BALANCE</b>              |                        |                       |               |                        |
| Revenues/Non-Rev (Sch 6 Source Codes 1000 to 5999)                    | \$29,423,705.54        | \$0.00                | \$0.00        | \$29,423,705.54        |
| Cash Balances Transferred (Sch 6 Source Code 6110)                    | \$255,200.01           | -\$255,200.01         | \$0.00        | \$0.00                 |
| Prior Year Lapsed Appropri (Sch 6 Source Code 6130)                   | \$5,355.00             | -\$5,355.00           | \$0.00        | \$0.00                 |
| Estopped Warrants (Sch 6 Source Code 6140)                            | \$4,308.56             | -\$4,308.56           | \$0.00        | \$0.00                 |
| Interfund Transfers (Sch 6 Source Code 6200)                          | \$0.00                 | \$0.00                | \$0.00        | \$0.00                 |
| <b>TOTAL REVENUES, NON-REVENUE RECEIPTS &amp; CASH BALANCE</b>        | <b>\$29,688,569.11</b> | <b>-\$264,863.57</b>  | <b>\$0.00</b> | <b>\$29,423,705.54</b> |
| Warrants Paid of Year in Caption                                      | \$26,620,848.78        | \$3,867,046.16        | \$0.00        | \$30,487,894.94        |
| <b>TOTAL DISBURSEMENTS</b>                                            | <b>\$26,620,848.78</b> | <b>\$3,867,046.16</b> | <b>\$0.00</b> | <b>\$30,487,894.94</b> |
| <b>CASH &amp; INVESTMENTS BALANCE JUNE 30, 2025</b>                   | <b>\$3,067,720.33</b>  | <b>\$0.00</b>         | <b>\$0.00</b> | <b>\$3,067,720.33</b>  |
| Reserve for Warrants Outstanding (Schedule 4)                         | \$965,226.92           | \$0.00                | \$0.00        | \$965,226.92           |
| Reserve for Encumbrances (Schedule 8)                                 | \$1,683,134.03         | \$0.00                | \$0.00        | \$1,683,134.03         |
| <b>TOTAL LIABILITIES AND RESERVE</b>                                  | <b>\$2,648,360.95</b>  | <b>\$0.00</b>         | <b>\$0.00</b> | <b>\$2,648,360.95</b>  |
| <b>DEFICIT:</b>                                                       | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$0.00</b> | <b>\$0.00</b>          |
| <b>CASH FUND BAL FORWARD TO SUCCEEDING YEAR</b>                       | <b>\$419,359.38</b>    | <b>\$0.00</b>         | <b>\$0.00</b> | <b>\$419,359.38</b>    |

| Schedule 4: General Fund Warrant Accounts of Current and all Prior Years |                        |                       |               |                        |
|--------------------------------------------------------------------------|------------------------|-----------------------|---------------|------------------------|
| CURRENT AND ALL PRIOR YEARS                                              | 2024-25                | 2023-24               | PRE-2023      | Total                  |
| Warrants Outstanding 6-30 of Year in Caption                             | \$0.00                 | \$21,599.82           | \$0.00        | \$21,599.82            |
| Warrants Registered During Year                                          | \$27,586,075.70        | \$3,849,754.90        | \$0.00        | \$31,435,830.60        |
| <b>TOTAL</b>                                                             | <b>\$27,586,075.70</b> | <b>\$3,871,354.72</b> | <b>\$0.00</b> | <b>\$31,457,430.42</b> |
| Warrants Paid During Year                                                | \$26,620,848.78        | \$3,867,046.16        | \$0.00        | \$30,487,894.94        |
| Warrants Converted to Bonds or Judgments                                 | \$0.00                 | \$0.00                | \$0.00        | \$0.00                 |
| Warrants Estopped by Statute/Canceled                                    | \$0.00                 | \$4,308.56            | \$0.00        | \$4,308.56             |
| <b>TOTAL WARRANTS RETIRED</b>                                            | <b>\$26,620,848.78</b> | <b>\$3,871,354.72</b> | <b>\$0.00</b> | <b>\$30,492,203.50</b> |
| <b>BALANCE WARRANTS OUTSTANDING JUNE 30, 2025</b>                        | <b>\$965,226.92</b>    | <b>\$0.00</b>         | <b>\$0.00</b> | <b>\$965,226.92</b>    |

| Schedule 5: 2024 Ad Valorem Tax Account                    |          |               |
|------------------------------------------------------------|----------|---------------|
| ACCOUNTS COVERING THE PERIOD JULY 1, 2024 TO JUNE 30, 2025 | 35 Mills | Amount        |
| 2024 Net Valuation Certified to County Excise Board        |          | \$0.00        |
| Total Proceeds of Levy as Certified                        |          | \$0.00        |
| Additions:                                                 |          | \$0.00        |
| Deductions:                                                |          | \$0.00        |
| Gross Balance Tax                                          |          | \$0.00        |
| Less Reserve for Delinquent Tax                            |          | \$0.00        |
| Reserve for Protests Pending                               |          | \$0.00        |
| Balance Available Tax                                      |          | \$0.00        |
| Deduct 2024 Tax Apportioned                                |          | \$0.00        |
| <b>Net Balance 2024 Tax in Process of Collection</b>       |          | <b>\$0.00</b> |
| <b>Excess Collections</b>                                  |          | <b>\$0.00</b> |

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2024 TO JUNE 30, 2025  
ESTIMATE OF NEEDS FOR 2025-2026

EXHIBIT 'A'

| Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances          |                     |                       |  |
|--------------------------------------------------------------------|---------------------|-----------------------|--|
| SOURCE                                                             | 2024-25 Account     |                       |  |
|                                                                    | AMOUNT<br>ESTIMATED | ACTUALLY<br>COLLECTED |  |
| 1000 DISTRICT SOURCES OF REVENUE:                                  |                     |                       |  |
| 1100 TAXES LEVIED/ASSESSED                                         |                     |                       |  |
| 1110 Ad Valorem Tax Levy (Current Year)                            | \$0.00              | \$0.00                |  |
| 1120 Ad Valorem Tax Levy (Prior Years)                             | \$0.00              | \$0.00                |  |
| 1130 Revenue In Lieu Of Taxes                                      | \$0.00              | \$54.85               |  |
| 1140 Revenue From Local Governmental Units Other Than Leas         | \$0.00              | \$0.00                |  |
| 1190 Other Taxes                                                   | \$0.00              | \$0.00                |  |
| TOTAL TAXES LEVIED/ASSESSED                                        | \$0.00              | \$54.85               |  |
| 1200 Tuition & Fees                                                | \$0.00              | \$45.52               |  |
| 1300 Earnings on Investments and Bond Sales                        | \$0.00              | \$168,884.72          |  |
| 1400 Rental, Disposals and Commissions                             | \$0.00              | \$0.00                |  |
| 1500 Reimbursements                                                | \$0.00              | \$875.00              |  |
| 1600 Other Local Sources of Revenue                                | \$0.00              | \$0.00                |  |
| 1700 Child Nutrition Programs                                      | \$0.00              | \$0.00                |  |
| 1800 Athletics                                                     | \$0.00              | \$0.00                |  |
| TOTAL DISTRICT SOURCES OF REVENUE                                  | \$0.00              | \$169,860.09          |  |
| 2000 INTERMEDIATE SOURCES OF REVENUE:                              |                     |                       |  |
| 2100 County 4 Mill Ad Valorem Tax                                  | \$0.00              | \$0.00                |  |
| 2200 County Apportionment (Mortgage Tax)                           | \$0.00              | \$0.00                |  |
| 2300 Resale of Property Fund Distribution                          | \$0.00              | \$0.00                |  |
| 2900 Other Intermediate Sources of Revenue                         | \$0.00              | \$0.00                |  |
| TOTAL INTERMEDIATE SOURCES OF REVENUE                              | \$0.00              | \$0.00                |  |
| 3000 STATE SOURCES OF REVENUE:                                     |                     |                       |  |
| 3100 STATE DEDICATED SOURCES OF REVENUE                            |                     |                       |  |
| 3110 Gross Production Tax                                          | \$0.00              | \$0.00                |  |
| 3120 Motor Vehicle Collections                                     | \$0.00              | \$0.00                |  |
| 3130 Rural Electric Cooperative Tax                                | \$0.00              | \$0.00                |  |
| 3140 State School Land Earnings                                    | \$0.00              | \$0.00                |  |
| 3150 Vehicle Tax Stamps                                            | \$0.00              | \$0.00                |  |
| 3160 Farm Implement Tax Stamps                                     | \$0.00              | \$0.00                |  |
| 3170 Trailers and Mobile Homes                                     | \$0.00              | \$0.00                |  |
| 3190 Other Dedicated Revenue                                       | \$0.00              | \$0.00                |  |
| TOTAL STATE DEDICATED SOURCES OF REVENUE                           | \$0.00              | \$0.00                |  |
| 3200 STATE AID - NONCATEGORICAL                                    |                     |                       |  |
| 3210 Foundation and Salary Incentive Aid                           | \$26,318,781.81     | \$26,662,637.05       |  |
| 3220 Mid-Term Adjustment For Attendance                            | \$0.00              | \$0.00                |  |
| 3230 Teacher Consultant Stipend                                    | \$0.00              | \$0.00                |  |
| 3240 Disaster Assistance                                           | \$0.00              | \$0.00                |  |
| 3250 Flexible Benefit Allowance                                    | \$0.00              | \$0.00                |  |
| TOTAL STATE AID - NONCATEGORICAL                                   | \$26,318,781.81     | \$26,662,637.05       |  |
| 3300 State Aid - Competitive Grants - Categorical                  | \$0.00              | \$0.00                |  |
| 3400 State - Categorical                                           | \$237,527.27        | \$514,109.47          |  |
| 3500 Special Programs                                              | \$0.00              | \$0.00                |  |
| 3600 Other State Sources of Revenue                                | \$0.00              | \$21,377.56           |  |
| 3700 Child Nutrition Program                                       | \$0.00              | \$0.00                |  |
| 3800 State Vocational Programs - Multi-Source                      | \$0.00              | \$0.00                |  |
| TOTAL STATE SOURCES OF REVENUE                                     | \$26,556,309.08     | \$27,198,124.08       |  |
| 4000 FEDERAL SOURCES OF REVENUE:                                   |                     |                       |  |
| 4100 Grants-In-Aid Direct From The Federal Government              | \$0.00              | \$0.00                |  |
| 4200 Disadvantaged Students                                        | \$1,397,280.73      | \$852,590.62          |  |
| 4300 Individuals With Disabilities                                 | \$631,632.00        | \$572,337.80          |  |
| 4400 No Child Left Behind                                          | \$57,901.95         | \$57,901.95           |  |
| 4500 Grants-In-Aid Passed Through Other State/Intermediate Sources | \$0.00              | \$0.00                |  |
| 4600 Other Federal Sources Passed Through State Dept Of Education  | \$0.00              | \$572,891.00          |  |
| 4700 Child Nutrition Programs                                      | \$0.00              | \$0.00                |  |
| 4800 Federal Vocational Education                                  | \$0.00              | \$0.00                |  |
| TOTAL FEDERAL SOURCES OF REVENUE                                   | \$2,086,814.68      | \$2,055,721.37        |  |
| 5000 NON-REVENUE RECEIPTS:                                         |                     |                       |  |
| TOTAL NON-REVENUE RECEIPTS                                         | \$0.00              | \$0.00                |  |
| 6000 BALANCE SHEET ACCOUNTS:                                       |                     |                       |  |
| 6100 CASH ACCOUNTS                                                 |                     |                       |  |
| 6110 Cash Forward                                                  | \$255,200.01        | \$255,200.01          |  |
| 6130 Prior-Year Lapsed Appropriations (Schedule 6)                 | \$0.00              | \$5,355.00            |  |
| 6140 Estopped Warrants by Statute                                  | \$0.00              | \$4,308.56            |  |
| TOTAL CASH ACCOUNTS                                                | \$255,200.01        | \$264,863.57          |  |
| 6200 Interfund Transfers                                           | \$0.00              | \$0.00                |  |
| TOTAL BALANCE SHEET ACCOUNTS                                       | \$255,200.01        | \$264,863.57          |  |
| GRAND TOTAL                                                        | \$28,898,323.77     | \$29,688,569.11       |  |

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2024 TO JUNE 30, 2025  
ESTIMATE OF NEEDS FOR 2025-2026

EXHIBIT 'A'

| Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances (Continued) |                               |                                           |                                    |                             |
|-----------------------------------------------------------------------|-------------------------------|-------------------------------------------|------------------------------------|-----------------------------|
| SOURCE                                                                | 2024-25 Account<br>OVER/UNDER | BASIS AND LIMIT<br>OF ENSUING<br>ESTIMATE | ESTIMATED BY<br>GOVERNING<br>BOARD | APPROVED BY<br>EXCISE BOARD |
| <b>1000 DISTRICT SOURCES OF REVENUE:</b>                              |                               |                                           |                                    |                             |
| <b>1100 TAXES LEVIED/ASSESSED</b>                                     |                               |                                           |                                    |                             |
| 1110 Ad Valorem Tax Levy (Current Year)                               | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 1120 Ad Valorem Tax Levy (Prior Years)                                | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 1130 Revenue In Lieu Of Taxes                                         | \$54.85                       | 0.00%                                     | \$0.00                             | \$0.00                      |
| 1140 Revenue From Local Governmental Units Other Than Leas            | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 1190 Other Taxes                                                      | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| <b>TOTAL TAXES LEVIED/ASSESSED</b>                                    | <b>\$54.85</b>                |                                           | <b>\$0.00</b>                      | <b>\$0.00</b>               |
| 1200 Tuition & Fees                                                   | \$45.52                       | 0.00%                                     | \$0.00                             | \$0.00                      |
| 1300 Earnings on Investments and Bond Sales                           | \$168,884.72                  | 50.00%                                    | \$84,442.36                        | \$84,442.36                 |
| 1400 Rental, Disposals and Commissions                                | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 1500 Reimbursements                                                   | \$875.00                      | 0.00%                                     | \$0.00                             | \$0.00                      |
| 1600 Other Local Sources of Revenue                                   | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 1700 Child Nutrition Programs                                         | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 1800 Athletics                                                        | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| <b>TOTAL DISTRICT SOURCES OF REVENUE</b>                              | <b>\$169,860.09</b>           |                                           | <b>\$84,442.36</b>                 | <b>\$84,442.36</b>          |
| <b>2000 INTERMEDIATE SOURCES OF REVENUE:</b>                          |                               |                                           |                                    |                             |
| 2100 County 4 Mill Ad Valorem Tax                                     | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 2200 County Apportionment (Mortgage Tax)                              | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 2300 Resale of Property Fund Distribution                             | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 2900 Other Intermediate Sources of Revenue                            | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| <b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>                          | <b>\$0.00</b>                 |                                           | <b>\$0.00</b>                      | <b>\$0.00</b>               |
| <b>3000 STATE SOURCES OF REVENUE:</b>                                 |                               |                                           |                                    |                             |
| <b>3100 STATE DEDICATED SOURCES OF REVENUE:</b>                       |                               |                                           |                                    |                             |
| 3110 Gross Production Tax                                             | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 3120 Motor Vehicle Collections                                        | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 3130 Rural Electric Cooperative Tax                                   | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 3140 State School Land Earnings                                       | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 3150 Vehicle Tax Stamps                                               | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 3160 Farm Implement Tax Stamps                                        | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 3170 Trailers and Mobile Homes                                        | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 3190 Other Dedicated Revenue                                          | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| <b>TOTAL STATE DEDICATED SOURCES OF REVENUE</b>                       | <b>\$0.00</b>                 |                                           | <b>\$0.00</b>                      | <b>\$0.00</b>               |
| <b>3200 STATE AID - NONCATEGORICAL</b>                                |                               |                                           |                                    |                             |
| 3210 Foundation and Salary Incentive Aid                              | \$343,855.24                  | 107.08%                                   | \$28,549,217.17                    | \$28,549,217.17             |
| 3220 Mid-Term Adjustment For Attendance                               | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 3230 Teacher Consultant Stipend                                       | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 3240 Disaster Assistance                                              | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 3250 Flexible Benefit Allowance                                       | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| <b>TOTAL STATE AID - NONCATEGORICAL</b>                               | <b>\$343,855.24</b>           |                                           | <b>\$28,549,217.17</b>             | <b>\$28,549,217.17</b>      |
| 3300 State Aid - Competitive Grants - Categorical                     | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 3400 State - Categorical                                              | \$276,582.20                  | 50.78%                                    | \$261,055.79                       | \$261,055.79                |
| 3500 Special Programs                                                 | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 3600 Other State Sources of Revenue                                   | \$21,377.56                   | 0.00%                                     | \$0.00                             | \$0.00                      |
| 3700 Child Nutrition Program                                          | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 3800 State Vocational Programs - Multi-Source                         | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| <b>TOTAL STATE SOURCES OF REVENUE</b>                                 | <b>\$641,815.00</b>           |                                           | <b>\$28,810,272.96</b>             | <b>\$28,810,272.96</b>      |
| <b>4000 FEDERAL SOURCES OF REVENUE:</b>                               |                               |                                           |                                    |                             |
| 4100 Grants-In-Aid Direct From The Federal Government                 | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 4200 Disadvantaged Students                                           | -\$544,690.11                 | 1.44%                                     | \$12,263.56                        | \$12,263.56                 |
| 4300 Individuals With Disabilities                                    | -\$59,294.20                  | 110.41%                                   | \$631,900.20                       | \$631,900.20                |
| 4400 No Child Left Behind                                             | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 4500 Grants-In-Aid Passed Through Other State/Intermediate Sources    | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 4600 Other Federal Sources Passed Through State Dept Of Education     | \$572,891.00                  | 0.00%                                     | \$0.00                             | \$0.00                      |
| 4700 Child Nutrition Programs                                         | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| 4800 Federal Vocational Education                                     | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| <b>TOTAL FEDERAL SOURCES OF REVENUE</b>                               | <b>-\$31,093.31</b>           |                                           | <b>\$644,163.76</b>                | <b>\$644,163.76</b>         |
| <b>5000 NON-REVENUE RECEIPTS:</b>                                     |                               |                                           |                                    |                             |
| <b>TOTAL NON-REVENUE RECEIPTS</b>                                     | <b>\$0.00</b>                 |                                           | <b>\$0.00</b>                      | <b>\$0.00</b>               |
| <b>6000 BALANCE SHEET ACCOUNTS:</b>                                   |                               |                                           |                                    |                             |
| <b>6100 CASH ACCOUNTS</b>                                             |                               |                                           |                                    |                             |
| 6110 Cash Forward                                                     | \$0.00                        | 164.33%                                   | \$419,359.38                       | \$419,359.38                |
| 6130 Prior-Year Lapsed Appropriations (Schedule 6)                    | \$5,355.00                    | 0.00%                                     | \$0.00                             | \$0.00                      |
| 6140 Estopped Warrants by Statute                                     | \$4,308.56                    | 0.00%                                     | \$0.00                             | \$0.00                      |
| <b>TOTAL CASH ACCOUNTS</b>                                            | <b>\$9,663.56</b>             |                                           | <b>\$419,359.38</b>                | <b>\$419,359.38</b>         |
| 6200 Interfund Transfers                                              | \$0.00                        | 0.00%                                     | \$0.00                             | \$0.00                      |
| <b>TOTAL BALANCE SHEET ACCOUNTS</b>                                   | <b>\$9,663.56</b>             |                                           | <b>\$419,359.38</b>                | <b>\$419,359.38</b>         |
| <b>GRAND TOTAL</b>                                                    | <b>\$790,245.34</b>           |                                           | <b>\$29,958,238.46</b>             | <b>\$29,958,238.46</b>      |

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2024 TO JUNE 30, 2025  
ESTIMATE OF NEEDS FOR 2025-2026

EXHIBIT 'A'

| Schedule 7: Report of Prior Year Warrants Issued From Reserves |                        |                          |                   |
|----------------------------------------------------------------|------------------------|--------------------------|-------------------|
| FISCAL YEAR ENDING JUNE 30, 2024                               |                        |                          |                   |
|                                                                | RESERVES<br>06-30-2024 | WARRANTS<br>ISSUED SINCE | BALANCE<br>LAPSED |
| <b>TOTAL PRIOR YEAR RESERVES</b>                               | <b>\$3,855,109.90</b>  | <b>\$3,849,754.90</b>    | <b>\$5,355.00</b> |

| Schedule 8: Report of Current Year Expenditures                 |                                  |                             |                         |
|-----------------------------------------------------------------|----------------------------------|-----------------------------|-------------------------|
| APPROPRIATED ACCOUNTS                                           | FISCAL YEAR ENDING JUNE 30, 2025 |                             |                         |
|                                                                 | APPROPRIATIONS                   |                             |                         |
|                                                                 | ORIGINAL                         | SUPPLEMENTAL<br>ADJUSTMENTS | FINAL<br>APPROPRIATIONS |
| <b>1000 INSTRUCTION</b>                                         | <b>\$28,898,323.77</b>           | <b>\$616,817.29</b>         | <b>\$29,515,141.06</b>  |
| <b>2000 SUPPORT SERVICES:</b>                                   |                                  |                             |                         |
| 2100 Support Services - Students                                | \$0.00                           | \$0.00                      | \$0.00                  |
| 2200 Support Services - Instructional Staff                     | \$0.00                           | \$0.00                      | \$0.00                  |
| 2300 Support Services - General Administration                  | \$0.00                           | \$0.00                      | \$0.00                  |
| 2400 Support Services - School Administration                   | \$0.00                           | \$0.00                      | \$0.00                  |
| 2500 Support Services - Business                                | \$0.00                           | \$0.00                      | \$0.00                  |
| 2600 Operations And Maintenance of Plant Services               | \$0.00                           | \$0.00                      | \$0.00                  |
| 2700 Student Transportation Services                            | \$0.00                           | \$0.00                      | \$0.00                  |
| TOTAL SUPPORT SERVICES                                          | \$0.00                           | \$0.00                      | \$0.00                  |
| <b>3000 OPERATION OF NON-INSTRUCTION SERVICES:</b>              |                                  |                             |                         |
| 3100 Child Nutrition Programs Operations                        | \$0.00                           | \$0.00                      | \$0.00                  |
| 3200 Other Enterprise Service Operations                        | \$0.00                           | \$0.00                      | \$0.00                  |
| 3300 Community Services Operations                              | \$0.00                           | \$0.00                      | \$0.00                  |
| TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES                   | \$0.00                           | \$0.00                      | \$0.00                  |
| <b>4000 FACILITIES ACQUISITION &amp; CONSTRUCTION SERVICES:</b> |                                  |                             |                         |
| 4200 Land Acquisition Services                                  | \$0.00                           | \$0.00                      | \$0.00                  |
| 4300 Land Improvement Services                                  | \$0.00                           | \$0.00                      | \$0.00                  |
| 4400 Architecture and Engineering Services                      | \$0.00                           | \$0.00                      | \$0.00                  |
| 4500 Educational Specifications Development Services            | \$0.00                           | \$0.00                      | \$0.00                  |
| 4600 Building Acquisition and Construction Services             | \$0.00                           | \$0.00                      | \$0.00                  |
| 4700 Building Improvement Services                              | \$0.00                           | \$0.00                      | \$0.00                  |
| TOTAL FACILITIES ACQUISITION & CONST. SERVICES                  | \$0.00                           | \$0.00                      | \$0.00                  |
| <b>5000 OTHER OUTLAYS:</b>                                      |                                  |                             |                         |
| 5100 Debt Service                                               | \$0.00                           | \$0.00                      | \$0.00                  |
| 5200 Fund Transfer/Reimbursement (Child Nutrition Fund)         | \$0.00                           | \$0.00                      | \$0.00                  |
| 5300 Clearing Account                                           | \$0.00                           | \$0.00                      | \$0.00                  |
| 5400 Indirect Cost Entitlement                                  | \$0.00                           | \$0.00                      | \$0.00                  |
| 5500 Private Nonprofit Schools                                  | \$0.00                           | \$0.00                      | \$0.00                  |
| 5600 Correcting Entry                                           | \$0.00                           | \$0.00                      | \$0.00                  |
| 5800 Charter School Reimbursement                               | \$0.00                           | \$0.00                      | \$0.00                  |
| 5900 Arbitrage                                                  | \$0.00                           | \$0.00                      | \$0.00                  |
| TOTAL OTHER OUTLAYS                                             | \$0.00                           | \$0.00                      | \$0.00                  |
| <b>7000 OTHER USES / UNBUDGETED ITEMS:</b>                      | <b>\$0.00</b>                    | <b>\$0.00</b>               | <b>\$0.00</b>           |
| <b>8000 REPAYMENTS:</b>                                         | <b>\$0.00</b>                    | <b>\$0.00</b>               | <b>\$0.00</b>           |
| <b>TOTAL GENERAL FUND 2024-25 FISCAL YEAR</b>                   | <b>\$28,898,323.77</b>           | <b>\$616,817.29</b>         | <b>\$29,515,141.06</b>  |

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2024 TO JUNE 30, 2025  
ESTIMATE OF NEEDS FOR 2025-2026

EXHIBIT 'A'

| Schedule 8: Report of Current Year Expenditures (Continued)     |                        |                       |                                               |                                                    |
|-----------------------------------------------------------------|------------------------|-----------------------|-----------------------------------------------|----------------------------------------------------|
| FISCAL YEAR ENDING JUNE 30, 2025                                |                        |                       |                                               | 2024-2025                                          |
| APPROPRIATED ACCOUNTS                                           | WARRANTS<br>ISSUED     | RESERVES              | LAPSED BALANCE<br>KNOWN TO BE<br>UNENCUMBERED | EXPENDITURES<br>FOR CURRENT<br>EXPENSE<br>PURPOSES |
| <b>1000 INSTRUCTION:</b>                                        | \$20,196,477.40        | \$1,663,965.74        | \$7,654,697.92                                | \$21,860,443.14                                    |
| <b>2000 SUPPORT SERVICES:</b>                                   |                        |                       |                                               |                                                    |
| 2100 Support Services - Students                                | \$3,531,855.97         | \$945.35              | -\$3,532,801.32                               | \$3,532,801.32                                     |
| 2200 Support Services - Instructional Staff                     | \$863,972.41           | \$160.00              | -\$864,132.41                                 | \$864,132.41                                       |
| 2300 Support Services - General Administration                  | \$759,487.50           | \$5,625.00            | -\$765,112.50                                 | \$765,112.50                                       |
| 2400 Support Services - School Administration                   | \$597,251.31           | \$0.00                | -\$597,251.31                                 | \$597,251.31                                       |
| 2500 Support Services - Business                                | \$909,318.15           | \$10,396.71           | -\$919,714.86                                 | \$919,714.86                                       |
| 2600 Operations And Maintenance of Plant Services               | \$723,007.58           | \$194.35              | -\$723,201.93                                 | \$723,201.93                                       |
| 2700 Student Transportation Services                            | \$4,705.38             | \$1,846.88            | -\$6,552.26                                   | \$6,552.26                                         |
| <b>TOTAL SUPPORT SERVICES</b>                                   | <b>\$7,389,598.30</b>  | <b>\$19,168.29</b>    | <b>-\$7,408,766.59</b>                        | <b>\$7,408,766.59</b>                              |
| <b>3000 OPERATION OF NON-INSTRUCTION SERVICES:</b>              |                        |                       |                                               |                                                    |
| 3100 Child Nutrition Programs Operations                        | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| 3200 Other Enterprise Service Operations                        | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| 3300 Community Services Operations                              | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| <b>TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES</b>            | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$0.00</b>                                 | <b>\$0.00</b>                                      |
| <b>4000 FACILITIES ACQUISITION &amp; CONSTRUCTION SERVICES:</b> |                        |                       |                                               |                                                    |
| 4200 Land Acquisition Services                                  | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| 4300 Land Improvement Services                                  | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| 4400 Architecture and Engineering Services                      | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| 4500 Educational Specifications Development Services            | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| 4600 Building Acquisition and Construction Services             | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| 4700 Building Improvement Services                              | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| <b>TOTAL FACILITIES ACQUISITION &amp; CONST. SERVICES</b>       | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$0.00</b>                                 | <b>\$0.00</b>                                      |
| <b>5000 OTHER OUTLAYS:</b>                                      |                        |                       |                                               |                                                    |
| 5100 Debt Service                                               | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| 5200 Fund Transfer/Reimbursement (Child Nutrition Fund)         | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| 5300 Clearing Account                                           | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| 5400 Indirect Cost Entitlement                                  | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| 5500 Private Nonprofit Schools                                  | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| 5600 Correcting Entry                                           | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| 5800 Charter School Reimbursement                               | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| 5900 Arbitrage                                                  | \$0.00                 | \$0.00                | \$0.00                                        | \$0.00                                             |
| <b>TOTAL OTHER OUTLAYS</b>                                      | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$0.00</b>                                 | <b>\$0.00</b>                                      |
| <b>7000 OTHER USES / UNBUDGETED ITEMS:</b>                      | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$0.00</b>                                 | <b>\$0.00</b>                                      |
| <b>8000 REPAYMENTS:</b>                                         | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$0.00</b>                                 | <b>\$0.00</b>                                      |
| <b>TOTAL GENERAL FUND 2024-25 FISCAL YEAR</b>                   | <b>\$27,586,075.70</b> | <b>\$1,683,134.03</b> | <b>\$245,931.33</b>                           | <b>\$29,269,209.73</b>                             |

| ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2025-26                                   |  | Estimate of<br>Needs by | Approved by            |
|---------------------------------------------------------------------------------|--|-------------------------|------------------------|
| PURPOSE:                                                                        |  | Governing Board         | County<br>Excise Board |
| Current Expense                                                                 |  | \$29,958,238.46         | \$29,958,238.46        |
| Pro rata share of County Assessor's Budget as determined by County Excise Board |  | \$0.00                  | \$0.00                 |
| <b>GRAND TOTAL - Home School</b>                                                |  | <b>\$29,958,238.46</b>  | <b>\$29,958,238.46</b> |

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## CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Oklahoma

We, do further certify that we have examined the statement of estimated needs for the current fiscal year ending June 30, 2025, as certified by the Board of Education of Okla. Virtual Charter Academy Public Schools, District Number Z-2 of said County and State, and its financial statement for the preceding year, and in so doing we have diligently performed the duties imposed upon this Excise Board by 68 O. S. 2001 Section 3007, by (1) ascertaining that the financial statements, as to the statistics therein contained, reflect the true fiscal condition at the close of the fiscal year, or caused the same to be corrected so to show; (2) struck from the estimate of needs so submitted any items not authorized by law and reduced to the sum authorized by law any items restricted by statute as to the amount lawfully expendable therefor; (3) supplemented such estimate, after appropriate action, by an estimate of needs prepared by this Excise Board to make provision for mandatory functions based upon statistics authoritatively submitted; (4) computed the total means available to each fund in the manner provided, applying the Governing Board's estimate of revenue to be derived from surplus tax of the immediately preceding year and from sources other than ad valorem tax, or reduced such estimate to not less than the lawfully authorized ratio of the several sums realized from such sources during the preceding fiscal year or to such lesser sum as may reasonably be anticipated under altered law or circumstance and using for such determination the basic collections of the preceding year and the ratios on which distribution or apportionment must be made during the ensuing or current year.

To the several and specific purposes of the estimated needs as certified, we have and do hereby appropriate the surplus balances of cash on hand of the prior year, estimates of income from sources other than ad valorem taxation within the limitation fixed by law, and the proceeds of ad valorem tax levy within the number of mills authorized, either by apportionment by the Legislature, allocation by the excise board or by legal election, all of which appropriations are made in so far as the available surpluses, revenues, and levies will permit, except in that we have also provided that, after deducting items consisting of cash and the revenue from all sources other than the 2025 tax and the proceeds of the 2025 tax levy are in excess of the residue of such appropriations, by a sum included for delinquent tax, computed at 10.0% of such residue. And provided further, if said School District has been ascertained to be a well defined State Aid District, the local budget, as approved and appropriated for, has been applied wholly to its operating accounts.

We further certify that the amount required to be raised from tax, excluding Homesteads, for General Revenue Fund purposes as approved, requires a total ad valorem tax levy of .000 Mills. Said levy is within the statutory limit, and if in excess, is within the constitutional limit and has been authorized by a vote of the people of said district, as shown by certificate of the School Board to-wit:

To this District, with valuations shown below, the Excise Board allocated .000 Mills, plus .000 Mills authorized by the Constitution, plus an emergency levy of .000 Mills; plus local support levy of .000 Mills; for a total levy for the General Fund of .000 Mills.

We further certify that the amount required to be raised for building fund purposes as approved requires a tax levy of 5.000 Mills, and said levy has been certified as authorized by a vote of the people at an election held for that purpose. We further certify that Assessed Values used in computing Mill-vote levies have been applied as certified by the County Assessor.

We further certify that we have examined the within statements of account and estimated needs or requirements of the Governing Board of Okla. Virtual Charter Academy Public Schools, School District No. Z-2 of said County and State, in relation to the Sinking Fund or Funds thereof, and after finding the same correct or having caused the same to be corrected pursuant to 68 O. S. 2001 Section 3009, have approved the requirements therefor to fulfill the conditions of Section 26 and 28 of Article 10, Oklahoma Constitution, and have made and certified a tax levy therefor to the extent of the excess of said total requirements over the total of items 2, 3, 6, and 12 of Exhibit Y and any other legal deduction, including a reserve of 10.0% for delinquent taxes.

CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2025-2026

| EXHIBIT "Y"                                               |                  |               |            |                      |                                    |
|-----------------------------------------------------------|------------------|---------------|------------|----------------------|------------------------------------|
| County Excise Board's Appropriation of Income and Revenue | General Fund     | Building Fund | Co-op Fund | Child Nutrition Fund | New Sinking Fund (Exc. Homesteads) |
| Appropriation Approved and Provision Made                 | \$ 29,958,238.46 | \$ 0.00       | \$ 0.00    | \$ 0.00              | \$ 0.00                            |
| Appropriation of Revenues:                                |                  |               |            |                      |                                    |
| Excess of Assets Over Liabilities                         | \$ 419,359.38    | \$ 0.00       | \$ 0.00    | \$ 0.00              | \$ 0.00                            |
| Unclaimed Protest Tax Refunds                             | \$ 0.00          | \$ 0.00       | \$ 0.00    | \$ 0.00              | \$ 0.00                            |
| Miscellaneous Estimated Revenues                          | \$ 29,538,879.08 | \$ 0.00       | \$ 0.00    | \$ 0.00              | None                               |
| Est. Value of Surplus Tax in Process                      | \$ 0.00          | \$ 0.00       | \$ 0.00    | \$ 0.00              | None                               |
| Sinking Fund Contributions                                | \$ 0.00          | \$ 0.00       | \$ 0.00    | \$ 0.00              | \$ 0.00                            |
| Surplus Building Fund Cash                                | \$ 0.00          | \$ 0.00       | \$ 0.00    | \$ 0.00              | \$ 0.00                            |
| Total Other Than 2025 Tax                                 | \$ 29,958,238.46 | \$ 0.00       | \$ 0.00    | \$ 0.00              | \$ 0.00                            |
| Balance Required                                          | \$ 0.00          | \$ 0.00       | \$ 0.00    | \$ 0.00              | \$ 0.00                            |
| Add Allowance for Delinquency                             | \$ 0.00          | \$ 0.00       | \$ 0.00    | \$ 0.00              | \$ 0.00                            |
| Total Required for 2025 Tax                               | \$ 0.00          | \$ 0.00       | \$ 0.00    | \$ 0.00              | \$ 0.00                            |
| Rate of Levy Required and Certified                       | -----            | -----         | -----      | -----                | 0.00 Mills                         |

We further certify that the net assessed valuation of the Property, subject to ad valorem taxes, after the amount of all Homestead Exemptions have been deducted in the said School District as finally equalized and certified by the Board of Equalization for the current year 2025-2026 is as follows:

| VALUATION AND LEVIES EXCLUDING HOMESTEADS |      |          |                |       |  |
|-------------------------------------------|------|----------|----------------|-------|--|
| County                                    | Real | Personal | Public Service | Total |  |
| This County Oklahoma                      | \$ 0 | \$ 0     | \$ 0           | \$ 0  |  |
| Joint County                              | \$ 0 | \$ 0     | \$ 0           | \$ 0  |  |
| Joint County                              | \$ 0 | \$ 0     | \$ 0           | \$ 0  |  |
| Joint County                              | \$ 0 | \$ 0     | \$ 0           | \$ 0  |  |
| Joint County                              | \$ 0 | \$ 0     | \$ 0           | \$ 0  |  |
| Joint County                              | \$ 0 | \$ 0     | \$ 0           | \$ 0  |  |
| Joint County                              | \$ 0 | \$ 0     | \$ 0           | \$ 0  |  |
| Joint County                              | \$ 0 | \$ 0     | \$ 0           | \$ 0  |  |
| Joint County                              | \$ 0 | \$ 0     | \$ 0           | \$ 0  |  |
| Joint County                              | \$ 0 | \$ 0     | \$ 0           | \$ 0  |  |
| Joint County                              | \$ 0 | \$ 0     | \$ 0           | \$ 0  |  |
| Joint County                              | \$ 0 | \$ 0     | \$ 0           | \$ 0  |  |
| Joint County                              | \$ 0 | \$ 0     | \$ 0           | \$ 0  |  |
| Total Valuations, All Counties            | \$ 0 | \$ 0     | \$ 0           | \$ 0  |  |

The assessed valuations herein certified have been used in computing the rates of mill levies and the proceeds thereof appropriated as aforesaid; and that having ascertained as aforesaid, the aggregate amount to be raised by ad valorem taxation, be raised by ad valorem taxation, we thereupon made the above levies therefor as provided by law as follows:

CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2025-2026

| EXHIBIT "Y" Continued: Primary County And All Joint Counties             |              |               |                             |         |          |
|--------------------------------------------------------------------------|--------------|---------------|-----------------------------|---------|----------|
| Levies Required and Certified: Valuation And Levies Excluding Homesteads |              |               | Total Required For 2025 Tax |         |          |
| County                                                                   | General Fund | Building Fund | Total Valuation             | General | Building |
| This County Oklahoma                                                     | 0.00 Mills   | 0.00 Mills    | \$ 0                        | \$ 0    | \$ 0     |
| Joint Co.                                                                | 0.00 Mills   | 0.00 Mills    | \$ 0                        | \$ 0    | \$ 0     |
| Joint Co.                                                                | 0.00 Mills   | 0.00 Mills    | \$ 0                        | \$ 0    | \$ 0     |
| Joint Co.                                                                | 0.00 Mills   | 0.00 Mills    | \$ 0                        | \$ 0    | \$ 0     |
| Joint Co.                                                                | 0.00 Mills   | 0.00 Mills    | \$ 0                        | \$ 0    | \$ 0     |
| Joint Co.                                                                | 0.00 Mills   | 0.00 Mills    | \$ 0                        | \$ 0    | \$ 0     |
| Joint Co.                                                                | 0.00 Mills   | 0.00 Mills    | \$ 0                        | \$ 0    | \$ 0     |
| Joint Co.                                                                | 0.00 Mills   | 0.00 Mills    | \$ 0                        | \$ 0    | \$ 0     |
| Joint Co.                                                                | 0.00 Mills   | 0.00 Mills    | \$ 0                        | \$ 0    | \$ 0     |
| Joint Co.                                                                | 0.00 Mills   | 0.00 Mills    | \$ 0                        | \$ 0    | \$ 0     |
| Joint Co.                                                                | 0.00 Mills   | 0.00 Mills    | \$ 0                        | \$ 0    | \$ 0     |
| Joint Co.                                                                | 0.00 Mills   | 0.00 Mills    | \$ 0                        | \$ 0    | \$ 0     |
| Joint Co.                                                                | 0.00 Mills   | 0.00 Mills    | \$ 0                        | \$ 0    | \$ 0     |
| Totals                                                                   |              |               | \$ 0                        | \$ 0    | \$ 0     |

Sinking Fund: 0.00 Mills

We do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of said County, in order that the County Assessor may immediately extend said levies upon the Tax Rolls for the year 2025 without regard to any protest that may be filed against any levies, as required by 68 O. S. 2001, Section 2869.

Signed at \_\_\_\_\_, Oklahoma, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
Excise Board Member

\_\_\_\_\_  
Excise Board Chairman

\_\_\_\_\_  
Excise Board Member

\_\_\_\_\_  
Excise Board Secretary

Joint School District Levy Certification for Okla. Virtual Charter Academy Public Schools Z-2

Career Tech District Number \_\_\_\_\_: General Fund \_\_\_\_\_

Building Fund \_\_\_\_\_

State of Oklahoma )

) ss

County of Oklahoma )

I, \_\_\_\_\_, Oklahoma County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2025.

Witness my hand and seal, on \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Oklahoma County Clerk

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ALL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2024 TO JUNE 30, 2025  
STATISTICAL DATA FOR 2025-2026

EXHIBIT "Z"

Schedule 1: SUMMARY RECAPITULATION OF SCHOOL COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2025, AND  
APPORTIONMENT THEREOF

| CLASSIFICATION                                                                                                                                                                  | ACCUMULATION OF EXPENDITURES AND UNLIQUIDATED COMMITMENTS<br>TO DETERMINE PER CAPITA COSTS |                            |                  |                 |                             |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|----------------------------|------------------|-----------------|-----------------------------|-----------------------------|
|                                                                                                                                                                                 | GENERAL<br>REVENUE<br>FUND                                                                 | CHILD<br>NUTRITION<br>FUND | BUILDING<br>FUND | SINKING<br>FUND | SPECIAL<br>REVENUE<br>FUNDS | CAPITAL<br>PROJECT<br>FUNDS |
| Expenditures and Reserves                                                                                                                                                       |                                                                                            |                            |                  |                 |                             |                             |
| Current Exp. - Educational                                                                                                                                                      | \$ 27,581,370.32                                                                           | \$ 0.00                    | \$ 0.00          | \$ 0.00         | \$ 0.00                     | \$ 0.00                     |
| Current Exp. - Transportation                                                                                                                                                   | \$ 4,705.38                                                                                | \$ 0.00                    | \$ 0.00          | \$ 0.00         | \$ 0.00                     | \$ 0.00                     |
| Current Res. - Educational                                                                                                                                                      | \$ 1,681,287.15                                                                            | \$ 0.00                    | \$ 0.00          | \$ 0.00         | \$ 0.00                     | \$ 0.00                     |
| Current Res. - Transportation                                                                                                                                                   | \$ 1,846.88                                                                                | \$ 0.00                    | \$ 0.00          | \$ 0.00         | \$ 0.00                     | \$ 0.00                     |
| Capital Exp. - Educational                                                                                                                                                      | \$ 0.00                                                                                    | \$ 0.00                    | \$ 0.00          | \$ 0.00         | \$ 0.00                     | \$ 0.00                     |
| Capital Exp. - Transportation                                                                                                                                                   | \$ 0.00                                                                                    | \$ 0.00                    | \$ 0.00          | \$ 0.00         | \$ 0.00                     | \$ 0.00                     |
| Capital Res. - Educational                                                                                                                                                      | \$ 0.00                                                                                    | \$ 0.00                    | \$ 0.00          | \$ 0.00         | \$ 0.00                     | \$ 0.00                     |
| Capital Res. - Transportation                                                                                                                                                   | \$ 0.00                                                                                    | \$ 0.00                    | \$ 0.00          | \$ 0.00         | \$ 0.00                     | \$ 0.00                     |
| Interest Paid and Reserved                                                                                                                                                      | \$ 0.00                                                                                    | \$ 0.00                    | \$ 0.00          | \$ 0.00         | \$ 0.00                     | \$ 0.00                     |
| TOTALS                                                                                                                                                                          | \$ 29,269,209.73                                                                           | \$ 0.00                    | \$ 0.00          | \$ 0.00         | \$ 0.00                     | \$ 0.00                     |
| <div> <div>Enumeration</div> <div>0.00</div> </div> <div> <div>Average Daily Attendance</div> <div>0.00</div> </div> <div> <div>Average Daily Haul</div> <div>0.00</div> </div> |                                                                                            |                            |                  |                 |                             |                             |

| Expenditures and Reserves                                                                                                                      | ENTERPRISE<br>FUNDS | ACTIVITY<br>FUNDS | EXPENDABLE<br>TRUST<br>FUNDS | NON-<br>EXPENDABLE<br>TRUST<br>FUNDS | INTERNAL<br>SERVICE<br>FUNDS |
|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------|------------------------------|--------------------------------------|------------------------------|
| Current Expenditures - Educational                                                                                                             | \$ 0.00             | \$ 0.00           | \$ 0.00                      | \$ 0.00                              | \$ 0.00                      |
| Current Expenditures - Transportation                                                                                                          | \$ 0.00             | \$ 0.00           | \$ 0.00                      | \$ 0.00                              | \$ 0.00                      |
| Current Reserves - Educational                                                                                                                 | \$ 0.00             | \$ 0.00           | \$ 0.00                      | \$ 0.00                              | \$ 0.00                      |
| Current Reserves - Transportation                                                                                                              | \$ 0.00             | \$ 0.00           | \$ 0.00                      | \$ 0.00                              | \$ 0.00                      |
| Capital Expenditures - Educational                                                                                                             | \$ 0.00             | \$ 0.00           | \$ 0.00                      | \$ 0.00                              | \$ 0.00                      |
| Capital Expenditures - Transportation                                                                                                          | \$ 0.00             | \$ 0.00           | \$ 0.00                      | \$ 0.00                              | \$ 0.00                      |
| Capital Reserves - Educational                                                                                                                 | \$ 0.00             | \$ 0.00           | \$ 0.00                      | \$ 0.00                              | \$ 0.00                      |
| Capital Reserves - Transportation                                                                                                              | \$ 0.00             | \$ 0.00           | \$ 0.00                      | \$ 0.00                              | \$ 0.00                      |
| Interest Paid and Reserved                                                                                                                     | \$ 0.00             | \$ 0.00           | \$ 0.00                      | \$ 0.00                              | \$ 0.00                      |
| TOTALS                                                                                                                                         | \$ 0.00             | \$ 0.00           | \$ 0.00                      | \$ 0.00                              | \$ 0.00                      |
| <div>Per Capita Cost for:</div> <div> <div>Education</div> <div>\$ 0.00</div> </div> <div> <div>Transportation</div> <div>\$ 0.00</div> </div> |                     |                   |                              |                                      |                              |

| Expenditures and Reserves             | TOTAL OF ALL<br>APPLICABLE<br>COSTS<br>2024-2025 | OPERATION<br>COSTS ONLY | TRANSPORTATION<br>COSTS ONLY |
|---------------------------------------|--------------------------------------------------|-------------------------|------------------------------|
| Current Expenditures - Educational    | \$ 27,581,370.32                                 | \$ 27,581,370.32        | \$ 0.00                      |
| Current Expenditures - Transportation | \$ 4,705.38                                      | \$ 0.00                 | \$ 4,705.38                  |
| Current Reserves - Educational        | \$ 1,681,287.15                                  | \$ 1,681,287.15         | \$ 0.00                      |
| Current Reserves - Transportation     | \$ 1,846.88                                      | \$ 0.00                 | \$ 1,846.88                  |
| Capital Expenditures - Educational    | \$ 0.00                                          | \$ 0.00                 | \$ 0.00                      |
| Capital Expenditures - Transportation | \$ 0.00                                          | \$ 0.00                 | \$ 0.00                      |
| Capital Reserves - Educational        | \$ 0.00                                          | \$ 0.00                 | \$ 0.00                      |
| Capital Reserves - Transportation     | \$ 0.00                                          | \$ 0.00                 | \$ 0.00                      |
| Interest Paid and Reserved            | \$ 0.00                                          | \$ 0.00                 | \$ 0.00                      |
| TOTALS                                | \$ 29,269,209.73                                 | \$ 29,262,657.47        | \$ 6,552.26                  |

**OVCA Public Schools  
2025-26 Budget Summary  
General Fund**

| <b>CODE</b> | <b>SOURCE</b>                             | <b>2025-26<br/>Estimated<br/>Revenue</b> |
|-------------|-------------------------------------------|------------------------------------------|
| 1110        | Ad Valorem Tax-current                    |                                          |
| 1120        | Ad Valorem Tax-prior                      |                                          |
| 1300        | Interest                                  | 84,442.36                                |
| 1400        | Rental, Disposals, and Commissions        |                                          |
| 1500        | Reimbursements                            |                                          |
| 1600        | Other Local Sources                       |                                          |
| 1700        | Child Nutrition Local Sources             |                                          |
| 2100        | 4-Mill Levy                               |                                          |
| 2200        | Mortgage Tax                              |                                          |
| 2300        | Resale Property                           |                                          |
| 3110        | Gross Production Tax                      |                                          |
| 3120        | Motor Vehicle Collections                 |                                          |
| 3130        | R.E.A. Tax                                |                                          |
| 3140        | State School Land Earnings                |                                          |
| 3150        | Vehicle Tax Stamps                        |                                          |
| 3210        | Foundation & Salary Incentive             | 28,549,217.17                            |
| 3250        | Flexible Benefit                          |                                          |
| 3300        | State Aid - Comp.Grants (Alt Ed)          |                                          |
| 3400        | State - Categorical - Textbooks           | 261,055.79                               |
| 3400        | State - Categorical - Resource Officer    |                                          |
| 3400        | State - Categorical - Other               |                                          |
| 3500        | Special Programs                          |                                          |
| 3600        | Other State Sources                       |                                          |
| 3700        | Child Nutrition State Sources             |                                          |
| 3800        | Vocational - State                        |                                          |
| 4100        | Indian Education                          |                                          |
| 4100        | Impact Aid                                |                                          |
| 4100        | Federal REAP                              |                                          |
| 4100        | Other -                                   |                                          |
| 4200        | School Improvement                        | 12,263.56                                |
| 4200        | Title II, Part A                          |                                          |
| 4300        | IDEA-B Flowthrough                        | 605,158.29                               |
| 4300        | IDEA-B Pre-School                         | 7,068.75                                 |
| 4300        | IDEA-B Proff Dev                          | 3,124.00                                 |
| 4300        | IDEA-B Transition                         | 16,549.16                                |
| 4600        | ARP/ESSER                                 |                                          |
| 4600        | Counselor Grant (722)                     |                                          |
| 4600        | Other                                     |                                          |
| 4700        | Child Nutrition Federal Sources - Lunches |                                          |
| 4700        | Child Nutrition Federal Sources - B'fast  |                                          |
| 4700        | Child Nutrition Federal Sources - Other   |                                          |
| 5100        | Non-Revenue Receipts                      |                                          |

**Total Revenue Estimates** **29,538,879.08**

**Fund Balance** **419,359.38**

**TOTAL APPROPRIATIONS** **\$ 29,958,238.46**

**2025-26 Appropriations**