

**School District  
2023-2024 Estimate of Needs  
and  
Financial Statement of the Fiscal Year 2022-2023**

**Board of Education of Cherokee Immersion Charter Sch Public Schools  
District No. T001  
County of Cherokee  
State of Oklahoma**

**FILED**

OCT 19 2023

**STATE AUDITOR & INSPECTOR**

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 Cherokee Immersion Charter Sch Public Schools, District No. T001, County of Cherokee, State of Oklahoma for the fiscal year beginning July 1, 2023, and ending June 30, 2024, 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, 2024, 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: Kevin Dudley CPA

Submitted to the Cherokee County Excise Board

This \_\_\_\_\_ Day of \_\_\_\_\_, 2023

School Board Member's Signatures

Chairman: <u><i>Beisweertaling</i></u>	Clerk: <u><i>[Signature]</i></u>
Member: <u><i>Clifton Peulls</i></u>	Member: _____
Member: _____	Member: _____
Member: _____	Member: _____
Member: _____	Member: _____
Treasurer: _____	

*Cherokee*

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, 2023, 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 2023-2024.
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 .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 2nd day of October, 2023.

Mary A. Campbell  
Notary Public



5/5/2026  
My Commission Expires

**Kevin E. Dudley**  
CERTIFIED PUBLIC ACCOUNTANT

401 SOUTH WATER  
P.O. BOX 887  
TAHLEQUAH, OK 74464

(918) 456-4141

August 31, 2023

Honorable Board of Education

I have compiled the 2022-2023 fund type financial-regulatory basis as of and for the fiscal year ended June 30, 2023, and the 2023-24 Estimate of Needs (S.A. & I. Form 2662R1.1.13) and Publication Sheet (S.A. & I. Form 2662R1.1.13) for the District, included in the accompanying prescribed form in accordance with Statements on Standard for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

My compilation was limited to presenting, in the form prescribed by the Oklahoma State Department of Education information that is the representation of management. I have not audited or reviewed the financial statements and supporting information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and supporting information are presented in accordance with the requirements of the Oklahoma State Department of Education, which differ from generally accepted accounting principles. Accordingly, these financial statements and supporting information are not designed for those who are not informed about such differences.

Management is responsible for the preparation and fair presentation of the financial statements and supporting information in accordance with the regulatory practices prescribed by the Oklahoma Department of Education and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements-regulatory basis, Estimates of Needs and Publication Sheet. Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements and schedules, they might influence the user's conclusions about the financial position and the results of operations.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements and supporting information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supporting information.

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



Kevin E. Dudley  
Certified Public Accountant

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT 'A'

Schedule 1: Current Balance Sheet for June 30, 2023		Amount
<b>ASSETS:</b>		
Cash Balances		\$67,771.54
Investments		\$0.00
<b>TOTAL ASSETS</b>		<b>\$67,771.54</b>
<b>LIABILITIES AND RESERVES:</b>		
Warrants Outstanding		\$0.00
Reserve for Interest on Warrants		\$0.00
Reserves From Schedule 8		\$0.00
<b>TOTAL LIABILITIES AND RESERVES</b>		<b>\$0.00</b>
<b>CASH FUND BALANCE JUNE 30, 2023</b>		<b>\$67,771.54</b>
<b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b>		<b>\$67,771.54</b>

Schedule 2: Revenue and Requirements, 2022-2023		
REVENUE:	Estimated Budget	Actual Revenue & Expenditures
Revenues, Non-Revenue Receipts & Cash Balances (Schedule 6)	\$2,208,163.89	\$2,634,660.09
<b>LESS: REQUIREMENTS:</b>		
Expenditures (Schedule 8)	\$2,208,163.89	\$2,566,888.55
<b>CASH FUND BALANCE JUNE 30, 2023</b>	<b>\$0.00</b>	<b>\$67,771.54</b>

Schedule 3: General Fund Cash Accounts of Current and all Prior Years				
CURRENT AND ALL PRIOR YEARS	2022-23	2021-22	PRE-2021	Total
Cash Balance Reported to Excise Board 6-30-22	\$0.00	\$42,564.90	\$0.00	\$42,564.90
<b>REVENUES, NON-REVENUE RECEIPTS &amp; CASH BALANCE</b>				
Revenues/Non-Rev (Sch 6 Source Codes 1000 to 5999)	\$2,592,095.19	\$0.00	\$0.00	\$2,592,095.19
Cash Balances Transferred (Sch 6 Source Code 6110)	\$42,564.90	-\$42,564.90	\$0.00	\$0.00
Prior Year Lapsed Apprpr (Sch 6 Source Code 6130)	\$0.00	\$0.00	\$0.00	\$0.00
Estopped Warrants (Sch 6 Source Code 6140)	\$0.00	\$0.00	\$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 BALAN</b>	<b>\$2,634,660.09</b>	<b>-\$42,564.90</b>	<b>\$0.00</b>	<b>\$2,592,095.19</b>
Warrants Paid of Year in Caption	\$2,566,888.55	\$0.00	\$0.00	\$2,566,888.55
<b>TOTAL DISBURSEMENTS</b>	<b>\$2,566,888.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,566,888.55</b>
<b>CASH &amp; INVESTMENTS BALANCE JUNE 30, 2023</b>	<b>\$67,771.54</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$67,771.54</b>
Reserve for Warrants Outstanding (Schedule 4)	\$0.00	\$0.00	\$0.00	\$0.00
Reserve for Encumbrances (Schedule 8)	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL LIABILITIES AND RESERVE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</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>\$67,771.54</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$67,771.54</b>

Schedule 4: General Fund Warrant Accounts of Current and all Prior Years				
CURRENT AND ALL PRIOR YEARS	2022-23	2021-22	PRE-2021	Total
Warrants Outstanding 6-30 of Year in Caption	\$0.00	\$0.00	\$0.00	\$0.00
Warrants Registered During Year	\$2,566,888.55	\$0.00	\$0.00	\$2,566,888.55
<b>TOTAL</b>	<b>\$2,566,888.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,566,888.55</b>
Warrants Paid During Year	\$2,566,888.55	\$0.00	\$0.00	\$2,566,888.55
Warrants Covered to Bonds or Judgments	\$0.00	\$0.00	\$0.00	\$0.00
Warrants Estopped by Statute/Canceled	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL WARRANTS RETIRED</b>	<b>\$2,566,888.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,566,888.55</b>
<b>BALANCE WARRANTS OUTSTANDING JUNE 30, 2023</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Schedule 5: 2022 Ad Valorem Tax Account		
ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023	0.000 Mills	Amount
2022 Net Valuation Certified to County Excise Board		\$0.00
Total Proceeds of Levy as Certified		\$0.00
<b>Additions:</b>		<b>\$0.00</b>
<b>Deductions:</b>		<b>\$0.00</b>
<b>Gross Balance Tax</b>		<b>\$0.00</b>
Less Reserve for Delinquent Tax		\$0.00
Reserve for Protests Pending		\$0.00
Balance Available Tax		\$0.00
Deduct 2022 Tax Apportioned		\$0.00
<b>Net Balance 2022 Tax in Process of Collection</b>		<b>\$0.00</b>
<b>Excess Collections</b>		<b>\$0.00</b>

See Accountant's Compilation Report  
GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT 'A'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances		
SOURCE	2022-23 Account	
	AMOUNT ESTIMATED	ACTUALLY COLLECTED
<b>1000 DISTRICT SOURCES OF REVENUE:</b>		
<b>1100 TAXES LEVIED/ASSESSED</b>		
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	\$0.00
1140 Revenue From Local Governmental Units Other Than Leas	\$0.00	\$0.00
1190 Other Taxes	\$0.00	\$0.00
<b>TOTAL TAXES LEVIED/ASSESSED</b>	<b>\$0.00</b>	<b>\$0.00</b>
1200 Tuition & Fees	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	\$0.00	\$0.00
1400 Rental, Disposals and Commissions	\$0.00	\$0.00
1500 Reimbursements	\$0.00	\$0.00
1600 Other Local Sources of Revenue	\$1,084,500.00	\$1,825,000.00
1700 Child Nutrition Programs	\$0.00	\$0.00
1800 Athletics	\$0.00	\$0.00
<b>TOTAL DISTRICT SOURCES OF REVENUE</b>	<b>\$1,084,500.00</b>	<b>\$1,825,000.00</b>
<b>2000 INTERMEDIATE SOURCES OF REVENUE:</b>		
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
<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</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
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
<b>TOTAL STATE DEDICATED SOURCES OF REVENUE</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>3200 STATE AID - NONCATEGORICAL</b>		
3210 Foundation and Salary Incentive Aid	\$572,205.48	\$624,983.15
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
<b>TOTAL STATE AID - NONCATEGORICAL</b>	<b>\$572,205.48</b>	<b>\$624,983.15</b>
3300 State Aid - Competitive Grants - Categorical	\$0.00	\$0.00
3400 State - Categorical	\$6,475.65	\$46,222.90
3500 Special Programs	\$0.00	\$0.00
3600 Other State Sources of Revenue	\$0.00	\$200.23
3700 Child Nutrition Program	\$0.00	\$631.32
3800 State Vocational Programs - Multi-Source	\$0.00	\$0.00
<b>TOTAL STATE SOURCES OF REVENUE</b>	<b>\$578,681.13</b>	<b>\$672,037.60</b>
<b>4000 FEDERAL SOURCES OF REVENUE:</b>		
4100 Grants-In-Aid Direct From The Federal Government	\$0.00	\$50,306.00
4200 Disadvantaged Students	\$91,486.81	\$0.00
4300 Individuals With Disabilities	\$50,854.04	\$0.00
4400 No Child Left Behind	\$10,000.00	\$0.00
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$0.00	\$0.00
4600 Other Federal Sources Passed Through State Dept Of Education	\$264,302.11	\$0.00
4700 Child Nutrition Programs	\$85,774.90	\$44,751.59
4800 Federal Vocational Education	\$0.00	\$0.00
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>	<b>\$502,417.86</b>	<b>\$95,057.59</b>
<b>5000 NON-REVENUE RECEIPTS:</b>		
<b>TOTAL NON-REVENUE RECEIPTS</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>6000 BALANCE SHEET ACCOUNTS:</b>		
<b>6100 CASH ACCOUNTS</b>		
6110 Cash Forward	\$42,564.90	\$42,564.90
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$0.00	\$0.00
6140 Estopped Warrants by Statute	\$0.00	\$0.00
<b>TOTAL CASH ACCOUNTS</b>	<b>\$42,564.90</b>	<b>\$42,564.90</b>
6200 Interfund Transfers	\$0.00	\$0.00
<b>TOTAL BALANCE SHEET ACCOUNTS</b>	<b>\$42,564.90</b>	<b>\$42,564.90</b>
<b>GRAND TOTAL</b>	<b>\$2,208,163.89</b>	<b>\$2,634,660.09</b>

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT 'A'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances (Continued)				
SOURCE	2022-23 Account	BASIS AND LIMIT OF ENSUING ESTIMATE	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
	OVER/UNDER			
<b>1000 DISTRICT SOURCES OF REVENUE:</b>				
1100 TAXES LEVIED/ASSESSED				
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	\$0.00	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
TOTAL TAXES LEVIED/ASSESSED	\$0.00		\$0.00	\$0.00
1200 Tuition & Fees	\$0.00	0.00%	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	\$0.00	0.00%	\$0.00	\$0.00
1400 Rental, Disposals and Commissions	\$0.00	0.00%	\$0.00	\$0.00
1500 Reimbursements	\$0.00	0.00%	\$0.00	\$0.00
1600 Other Local Sources of Revenue	\$740,500.00	90.00%	\$1,642,500.00	\$1,642,500.00
1700 Child Nutrition Programs	\$0.00	0.00%	\$0.00	\$0.00
1800 Athletics	\$0.00	0.00%	\$0.00	\$0.00
TOTAL DISTRICT SOURCES OF REVENUE	\$740,500.00		\$1,642,500.00	\$1,642,500.00
<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
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$0.00		\$0.00	\$0.00
<b>3000 STATE SOURCES OF REVENUE:</b>				
3100 STATE DEDICATED SOURCES OF REVENUE:				
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
TOTAL STATE DEDICATED SOURCES OF REVENUE	\$0.00		\$0.00	\$0.00
3200 STATE AID - NONCATEGORICAL				
3210 Foundation and Salary Incentive Aid	\$52,777.67	114.35%	\$714,643.36	\$714,643.36
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
TOTAL STATE AID - NONCATEGORICAL	\$52,777.67		\$714,643.36	\$714,643.36
3300 State Aid - Competitive Grants - Categorical	\$0.00	0.00%	\$0.00	\$0.00
3400 State - Categorical	\$39,747.25	14.84%	\$6,857.93	\$6,857.93
3500 Special Programs	\$0.00	0.00%	\$0.00	\$0.00
3600 Other State Sources of Revenue	\$200.23	45947.16%	\$92,000.00	\$92,000.00
3700 Child Nutrition Program	\$631.32	0.00%	\$0.00	\$0.00
3800 State Vocational Programs - Multi-Source	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STATE SOURCES OF REVENUE	\$93,356.47		\$813,501.29	\$813,501.29
<b>4000 FEDERAL SOURCES OF REVENUE:</b>				
4100 Grants-In-Aid Direct From The Federal Government	\$50,306.00	0.00%	\$0.00	\$0.00
4200 Disadvantaged Students	-\$91,486.81	0.00%	\$44,781.10	\$44,781.10
4300 Individuals With Disabilities	-\$50,854.04	0.00%	\$31,559.88	\$31,559.88
4400 No Child Left Behind	-\$10,000.00	0.00%	\$10,000.00	\$10,000.00
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	-\$264,302.11	0.00%	\$182,914.74	\$182,914.74
4700 Child Nutrition Programs	-\$41,023.31	0.00%	\$0.00	\$0.00
4800 Federal Vocational Education	\$0.00	0.00%	\$0.00	\$0.00
TOTAL FEDERAL SOURCES OF REVENUE	-\$407,360.27		\$269,255.72	\$269,255.72
<b>5000 NON-REVENUE RECEIPTS:</b>				
TOTAL NON-REVENUE RECEIPTS	\$0.00	0.00%	\$0.00	\$0.00
<b>6000 BALANCE SHEET ACCOUNTS:</b>				
6100 CASH ACCOUNTS				
6110 Cash Forward	\$0.00	159.22%	\$67,771.54	\$67,771.54
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$0.00	0.00%	\$0.00	\$0.00
6140 Estopped Warrants by Statute	\$0.00	0.00%	\$0.00	\$0.00
TOTAL CASH ACCOUNTS	\$0.00		\$67,771.54	\$67,771.54
6200 Interfund Transfers	\$0.00	0.00%	\$0.00	\$0.00
TOTAL BALANCE SHEET ACCOUNTS	\$0.00		\$67,771.54	\$67,771.54
<b>GRAND TOTAL</b>	<b>\$426,496.20</b>		<b>\$2,793,028.55</b>	<b>\$2,793,028.55</b>

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT 'A'

Schedule 7: Report of Prior Year Warrants Issued From Reserves			
FISCAL YEAR ENDING JUNE 30, 2022			
	RESERVES 06-30-2022	WARRANTS ISSUED SINCE	BALANCE LAPSED
<b>TOTAL PRIOR YEAR RESERVES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Schedule 8: Report of Current Year Expenditures			
APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2023		
	APPROPRIATIONS		
	ORIGINAL	SUPPLEMENTAL ADJUSTMENTS	FINAL APPROPRIATIONS
<b>1000 INSTRUCTION</b>	\$913,163.89	\$394,811.03	\$1,307,974.92
<b>2000 SUPPORT SERVICES:</b>			
2100 Support Services - Students	\$160,000.00	\$0.00	\$160,000.00
2200 Support Services - Instructional Staff	\$240,000.00	\$0.00	\$240,000.00
2300 Support Services - General Administration	\$155,000.00	\$0.00	\$155,000.00
2400 Support Services - School Administration	\$150,000.00	\$0.00	\$150,000.00
2500 Support Services - Business	\$100,000.00	\$0.00	\$100,000.00
2600 Operations And Maintenance of Plant Services	\$90,000.00	\$0.00	\$90,000.00
2700 Student Transportation Services	\$180,000.00	\$0.00	\$180,000.00
<b>TOTAL SUPPORT SERVICES</b>	<b>\$1,075,000.00</b>	<b>\$0.00</b>	<b>\$1,075,000.00</b>
<b>3000 OPERATION OF NON-INSTRUCTION SERVICES:</b>			
3100 Child Nutrition Programs Operations	\$220,000.00	\$0.00	\$220,000.00
3200 Other Enterprise Service Operations	\$0.00	\$0.00	\$0.00
3300 Community Services Operations	\$0.00	\$0.00	\$0.00
<b>TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	<b>\$220,000.00</b>	<b>\$0.00</b>	<b>\$220,000.00</b>
<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
<b>TOTAL FACILITIES ACQUISITION &amp; CONST. SERVICES</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
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
<b>TOTAL OTHER OUTLAYS</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>8000 REPAYMENTS:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL GENERAL FUND 2022-23 FISCAL YEAR</b>	<b>\$2,208,163.89</b>	<b>\$394,811.03</b>	<b>\$2,602,974.92</b>

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT 'A'

Schedule 8: Report of Current Year Expenditures (Continued)				
FISCAL YEAR ENDING JUNE 30, 2023				
APPROPRIATED ACCOUNTS	WARRANTS ISSUED	RESERVES	LAPSED BALANCE KNOWN TO BE UNENCUMBERED	2022-2023 EXPENDITURES FOR CURRENT EXPENSE PURPOSES
<b>1000 INSTRUCTION:</b>	\$1,306,720.48	\$0.00	\$1,254.44	\$1,306,720.48
<b>2000 SUPPORT SERVICES:</b>				
2100 Support Services - Students	\$158,346.14	\$0.00	\$1,653.86	\$158,346.14
2200 Support Services - Instructional Staff	\$230,427.05	\$0.00	\$9,572.95	\$230,427.05
2300 Support Services - General Administration	\$151,953.16	\$0.00	\$3,046.84	\$151,953.16
2400 Support Services - School Administration	\$144,720.83	\$0.00	\$5,279.17	\$144,720.83
2500 Support Services - Business	\$98,526.11	\$0.00	\$1,473.89	\$98,526.11
2600 Operations And Maintenance of Plant Services	\$80,753.74	\$0.00	\$9,246.26	\$80,753.74
2700 Student Transportation Services	\$176,854.22	\$0.00	\$3,145.78	\$176,854.22
<b>TOTAL SUPPORT SERVICES</b>	<b>\$1,041,581.25</b>	<b>\$0.00</b>	<b>\$33,418.75</b>	<b>\$1,041,581.25</b>
<b>3000 OPERATION OF NON-INSTRUCTION SERVICES:</b>				
3100 Child Nutrition Programs Operations	\$218,586.82	\$0.00	\$1,413.18	\$218,586.82
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>\$218,586.82</b>	<b>\$0.00</b>	<b>\$1,413.18</b>	<b>\$218,586.82</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 2022-23 FISCAL YEAR</b>	<b>\$2,566,888.55</b>	<b>\$0.00</b>	<b>\$36,086.37</b>	<b>\$2,566,888.55</b>

ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2023-24		Estimate of Needs by Governing Board	Approved by County Excise Board
<b>PURPOSE:</b>			
Current Expense		\$2,793,028.55	\$2,793,028.55
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>\$2,793,028.55</b>	<b>\$2,793,028.55</b>