

NOTICE OF MEETING
STANLEY HUPFELD ACADEMY at Western Village
1508 NW 106th Street OKC, OK 73114
REGULAR MEETING OF THE ADVISORY BOARD - M O N D A Y, December 4, 2023
*3:45 P.M. – Schwartz Performing Arts/Community Center - SW Corner of Campus (Park in West Lot,
Enter North Door)*

A G E N D A

*Agenda items are subject to change up to 24 hours prior to meeting, excluding state holidays and weekends.
Meetings are open to the public. This agenda was posted at 12:45 p.m. on the 29th day of November, 2023 by Kara
Babbitt.*

- 1. Welcome and Introductions** Pam Millington, Chair
- 2. Connect to Purpose**
 - Eagle Entertainers
- 3. Presentation by Bledsoe, Hewitt & Gullkeson Audit Report for 2022-2023 school term**
 - Approval of Audit Report
- 4. Consent Items for Approval** Pam Millington, Chair
 - Board Meeting **Minutes** for October 2, 2023
 - September and October 2023 **Financials**
 - **Encumbrances 4;13;17;19-21; 24; 43; 48; 51-53; 58; 60-61; 64; 67; 70-71; 74; 76; 82; 84-85; 91-92; 95; 97; 99-101; 107-109; 112; 114-117; 120-169 total \$98,010.28.**
 - Regular Meeting Schedule showing the time, date, and location of all regular meetings to be held in 2024-2025
 - SHA School Calendar for 2024-2025 + Staff Blackout Days
- 5. Principal's Report** Ruthie Rayner, Principal
 - Adopt A Family
 - Crossings Workday
 - B+ Rating
 - District Data Profile FFY 2022 (SY 2022-23)
- 6. Discussion and approval of Contractor for new Pre-K building** Pam Millington, Chair
- 7. New Business**
- 8. Adjourn**



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

October 27, 2023

Ms. Kara Babbit, Superintendent
Stanley Hupfeld Academy at Western Village
1508 NW 106th Street
Oklahoma City, OK 73114

Dear Ms. Babbit:

Listed below are the audit exceptions and recommendations from the final audit work we performed for you. These items are referred to in your audit report. Please review them very carefully, along with the review copy of your audit report. If you have questions or desire additional information, please call us so that any discrepancies may be resolved.

No Audit Exceptions

Sincerely,

Christopher P. Gullekson

For

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP



BLEDSON, HEWETT & GULLEKSON
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October 27, 2023

The Honorable Board of Education
Stanley Hupfeld Academy at Western Village No. E-003
Oklahoma City, Oklahoma County, Oklahoma

We have audited the financial statements of Stanley Hupfeld Academy at Western Village No. E-003, Oklahoma County, Oklahoma, a School, for the year ended June 30, 2023, and have issued our report thereon dated October 27, 2023. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated February 15, 2023, our responsibility, as described the professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered School's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compilation with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. While our audit provides a reasonable basis of our opinion, it does not provide a legal determination on the School's compliance with those requirements.

We are responsible for communicating significant matters related to the audit that are, in our professional opinion, relevant to your responsibilities in overseeing the financial reporting process. However, are not required to design procedures specifically to identify such matters.

Significant Audit Findings

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Stanley Hupfeld Academy at Western Village, Oklahoma County, Oklahoma, are described in note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2023. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about

future events. We encountered no accounting estimates that are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements, if any. These have been provided to management as adjusting journal entries during fieldwork. In addition, none of the misstatements detected as a result of the audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 27, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. Audit findings were reported in the schedule of findings and responses within the audit report. Also, additional comments were made and were reported in the management letter.

This information is intended solely for the use of the management of the School and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

Client's
Copy

**FINANCIAL STATEMENTS – REGULATORY BASIS
AND REPORTS OF INDEPENDENT AUDITOR**

**STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE DISTRICT NO. E-003
OKLAHOMA COUNTY, OKLAHOMA**

JUNE 30, 2023

Audited by

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

BROKEN ARROW, OK

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
SCHOOL DISTRICT OFFICIALS
JUNE 30, 2023

BOARD OF EDUCATION

President

Pam Millington

Vice-President

Kara Babbit

Clerk

Christy Savage

Members

Tom Cassidy	Eric Harmon
John Vera	Ken Lawson
Kylie Lyons	Crystal Hurd
David Jackson	Susan Whaley
Milisha Henderson	Skip Leonard

SUPERINTENDENT

Kara Babbit

ENCUMBRANCE / MINUTES CLERK

Becky Kime

SCHOOL DISTRICT TREASURER

Jack H. Jenkins, CPA

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
JUNE 30, 2023

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STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
JUNE 30, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of Education
Stanley Hupfeld Academy at Western Village District No. E-003
Oklahoma City, Oklahoma County, Oklahoma

Report on the Audit of the Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of the Stanley Hupfeld Academy at Western Village District No. E-003, Oklahoma City, Oklahoma County, Oklahoma (the School), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter discussed in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" section of our report, the combined financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balances arising from regulatory basis transactions of each fund type and account group of the School, as of June 30, 2023, and the revenues it received and expenditures it paid and encumbered for the year then ended, in accordance with the financial reporting provisions of the Oklahoma State Department of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School, as of June 30, 2023, or the revenues, expenses, and changes in net position and, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and qualified audit opinions.

Basis for Qualified Opinion on Regulatory Basis of Accounting

As discussed in Note 1, the financial statements referred to above do not include the General Fixed Asset Account Group, which is a departure from the regulatory basis of accounting prescribed or permitted by the Oklahoma State Department of Education. The amount that should be recorded in the General Fixed Asset Account Group is not known.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 to the financial statements, to meet the financial reporting requirements of the Oklahoma State Department of Education, the financial statements are prepared by the School, on the basis of the financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education as described in Note 1, to meet the financial reporting requirements of the State of Oklahoma; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the fund type and account group financial statements-regulatory basis that collectively comprise the School's basic financial statements. The accompanying combining financial statements-regulatory basis and other supplementary information and schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements-regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the fund type and account group financial statements within the combined financial statements-regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the financial statements being prepared in compliance with the regulatory basis as prescribed by the Oklahoma State Department of Education as discussed in Note 1, the combining financial statements-regulatory basis and other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the combined financial statements-regulatory basis as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2023 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

October 27, 2023



BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

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

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable Board of Education
Stanley Hupfeld Academy at Western Village District No. E-003
Oklahoma City, Oklahoma County, Oklahoma

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the fund type and account group financial statements – regulatory basis of the Stanley Hupfeld Academy at Western Village District No. E-003, Oklahoma City, Oklahoma County, Oklahoma (the School), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated October 27, 2023, which was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States because the presentation followed the regulatory basis of accounting for Oklahoma school districts as provided by the Oklahoma State Department of Education. However, our report was qualified because the omission of the general fixed asset account group results in an incomplete presentation with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of School's internal control. Accordingly, we do not express an opinion on the effectiveness of School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

October 27, 2023



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Board of Education
Stanley Hupfeld Academy at Western Village District No. E-003
Oklahoma City, Oklahoma County, Oklahoma

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Stanley Hupfeld Academy at Western Village District No. E-003, Oklahoma City, Oklahoma County, Oklahoma's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material non-compliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the “Auditor’s Responsibilities for the Audit of Compliance” section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

October 27, 2023

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
DISPOSITION OF PRIOR YEAR'S SIGNIFICANT DEFICIENCIES AND MATERIAL
INSTANCES OF NONCOMPLIANCE
JUNE 30, 2023

There were no prior year significant deficiencies or material instances of noncompliance.

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
SCHEDULE OF AUDIT RESULTS, FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023

Section 1 – Summary of Auditor’s Results:

1. An adverse opinion was issued on the combined financial statements in conformity with generally accepted accounting principles and a qualified opinion was issued for the omission of the general fixed asset account group on the combined financial statements in conformity with a regulatory basis of accounting prescribed by the Oklahoma State Department of Education.
2. The audit did not identify any material weaknesses and did not report any significant deficiencies not considered to be material weaknesses in the internal controls over financial reporting.
3. The audit disclosed no instances of noncompliance which are material to the financial statements.
4. The audit did not identify any material weaknesses and did not report any significant deficiencies not considered to be material weaknesses in the internal controls over major programs.
5. An unmodified report was issued on the compliance for major programs in conformity with the regulatory basis of accounting.
6. The audit disclosed no audit findings which are required to be reported under the Uniform Guidance, 2 CFR 200.516(a).
7. Programs determined to be major were the COVID-19 Education Stabilization Fund-ESSER Programs (84.425D, 84.425U), which were not clustered in determination.
8. The dollar threshold used to determine between Type A and Type B programs was \$750,000.
9. The auditee was determined not to be a low-risk auditee.

Section 2 – Findings relating to the financial statements required to be reported in accordance with GAGAS:

NONE

Section 3 – Findings and Questioned Costs for Federal Awards:

NONE

COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
 ALL FUND TYPES AND ACCOUNT GROUPS - REGULATORY BASIS
 JUNE 30, 2023

	<u>GOVERNMENTAL FUND TYPES</u>
	<u>GENERAL FUND</u>
<u>ASSETS</u>	
Cash & Investments	<u>\$ 1,050,093</u>
<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities:	
Warrants/checks payable	\$ 52,679
Encumbrances	<u>34,049</u>
Total liabilities	<u>86,728</u>
Fund Balance:	
Unassigned	<u>963,365</u>
Total Liabilities and Fund Balance	<u>\$ 1,050,093</u>

The notes to the combined financial statements are an integral part of this statement

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES IN CASH FUND BALANCES
 - ALL GOVERNMENTAL FUND TYPES - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	GOVERNMENTAL FUND TYPES
	GENERAL FUND
Revenues collected:	
Local sources	\$ 12,289
State sources	2,420,587
Federal sources	1,727,372
Total revenues collected	<u>4,160,248</u>
Expenditures:	
Instruction	2,349,530
Support services	956,816
Operation of noninstructional services	310,726
Facilities acquisition & construction services	2,347
Total expenditures	<u>3,619,419</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	540,829
Adjustments to prior year encumbrances	<u>65,032</u>
Excess of revenues collected over (under) expenditures	605,861
Cash fund balances, beginning of year	<u>357,504</u>
Cash fund balances, end of year	<u>\$ 963,365</u>

The notes to the combined financial statements are an integral part of this statement

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	GENERAL FUND		
	Original / Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
Local sources	\$	12,289	85,396
State sources	2,355,067	2,420,587	2,270,756
Federal sources	1,591,560	1,727,372	497,492
Nonrevenue receipts			59
Total revenues collected	<u>3,946,627</u>	<u>4,160,248</u>	<u>2,853,703</u>
Expenditures:			
Instruction	2,782,066	2,349,530	1,744,910
Support services	962,000	956,816	1,003,511
Operation of noninstructional services	312,000	310,726	217,895
Facilities acquisition & construction services	3,000	2,347	
Other outlays:			
Clearing account			12,574
Correcting entry			59
Charter school reimbursement			58,161
Other uses	245,065		
Total expenditures	<u>4,304,131</u>	<u>3,619,419</u>	<u>3,037,110</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(357,504)	540,829	(183,407)
Adjustments to prior year encumbrances	<u>0</u>	<u>65,032</u>	<u>608</u>
Excess of revenues collected over (under) expenditures	(357,504)	605,861	(182,799)
Cash fund balance, beginning of year	<u>357,504</u>	<u>357,504</u>	<u>540,303</u>
Cash fund balance, end of year	<u>\$ 0</u>	<u>963,365</u>	<u>357,504</u>

The notes to the combined financial statements are an integral part of this statement

NOTES TO COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Stanley Hupfeld Academy at Western Village Charter School No. E-003, (the "School"), have been prepared in conformity with another comprehensive basis of accounting prescribed by the Oklahoma State Department of Education as authorized by Oklahoma Statutes. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with the accounting principles generally accepted in the United States of America. The School's accounting policies are described in the following notes that are an integral part of the School's financial statements.

A. Reporting Entity

Western Village Academy, Inc., an Oklahoma not-for profit corporation described in Internal Revenue Code Section 501(c)(3), was formed for the benefit of a school to be called Stanley Hupfeld Academy at Western Village. The School was formed under provisions of the Oklahoma Charter Schools Act through a contract with Independent School District No. 89 of Oklahoma County (Oklahoma City Public Schools, "OKCPS"), as its sponsoring school, a political subdivision of the state. The current contract commenced on July 1, 2021 and terminates on June 30, 2026. The District is entitled to receive its pro rata share of revenue generated by the District's enrollment as calculated by the State Department of Education, minus a 1% administrative fee retained by OKCPS. The governing body of the District is the Board of Directors of the District, and the appointed Superintendent is the executive officer of the District.

Although the District is a not-for-profit entity that would normally follow the presentation requirements of the Financial Accounting Standard Board (FASB) Accounting Standards Codification (ASC) No. 958-205, the District is considered a quasi-governmental entity subject to the reporting requirements of the Oklahoma State Department of Education. Therefore, the District is part of the public school system of Oklahoma under the general direction and control of the State Board of Education and is financially dependent on the State of Oklahoma's support. The general operating authority for the public school system is the Oklahoma School Code contained in Title 70, Oklahoma Statutes and the Oklahoma Charter Schools Act.

In evaluating how to define the School, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria established by the Governmental Accounting Standards Board (GASB). The basic – but not the only – criterion for including a potential component unit within the reporting entity is the governing body's ability to

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -- cont'd

A. Reporting Entity – cont'd

exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the School and/or its citizens, or whether the activity is conducted within the geographic boundaries of the School and is generally available to its patrons. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the School is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no potential component units included in the School's reporting entity.

B. Measurement Focus

The School uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain school functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: Governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental Fund Types

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds).

General Fund – The general fund is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include state funding under the Foundation and Incentive Aid Program. Expenditures include all costs associated with the daily operations of the schools except for programs funded for building repairs and maintenance, school construction and debt service on bonds and other long-term debt. The general fund includes federal and state restricted monies that must be expended for specific programs.

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

B. Measurement Focus - cont'd

Special Revenue Funds – Special revenue funds account for revenue sources that are restricted to expenditures for specific purposes. The special revenue funds typically include the building, co-op and child nutrition funds. The School did not maintain any special revenue funds during the 2022-23 fiscal year.

Building Fund – The building fund consists mainly of monies derived from property taxes levied for the purpose of erecting, remodeling, repairing, or maintaining school buildings and for purchasing furniture, equipment and computer software to be used on or for school district property, for paying energy and utility costs, for purchasing telecommunications services, for paying fire and casualty insurance premiums for school facilities, for purchasing security systems, and for paying salaries of security personnel.

Co-op Fund – The co-op fund is established when the Boards of Education of two or more school districts enter into cooperative agreements and maintain joint programs. The revenues necessary to operate a cooperative program can come from federal, state, or local sources, including the individual contributions of participating school districts. The expenditures for this fund would consist of those necessary to operate and maintain the joint programs.

Child Nutrition Fund - The child nutrition fund consists of monies derived from federal and state financial assistance and food sales. This fund is used to account for the various nutrition programs provided to students. The School operates their child nutrition program within the general fund.

Fiduciary Fund Types

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the School. The terms “non-expendable” and “expendable” refer to whether or not the School is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the School holds on behalf of others as their agent and do not involve measurement of results of operation.

Expendable Trust Funds – Expendable trust funds typically include the gifts and endowments fund. The School did not maintain a gifts and endowments fund during the 2022-23 fiscal year.

Gifts and Endowments Fund – The gifts and endowments fund receives its assets by way of philanthropic foundations, individuals, or private organizations for which no repayment or special service to the contributor is expected. This fund is used to promote the general welfare of the School.

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

B. Measurement Focus - cont'd

Agency Fund – The agency fund is the school activities fund which is used to account for monies collected principally through the fundraising efforts of students and School-sponsored groups. The administration is responsible, under the authority of the Board, for collecting, disbursing and accounting for these activity funds.

Account Groups

An account group is not a fund and consists of a self-balancing set of accounts used only to establish accounting control over long-term debt and fixed assets.

General Long-Term Debt Account Group – This account group is established to account for all the long-term debt of the School, which is offset by the amount to be provided in future years to complete retirement of the debt principal. It is also used to account for other liabilities (judgments and lease purchases) which are to be paid from funds provided in future years.

General Fixed Assets Account Group – This account group is used by governments to account for the property, plant and equipment of the school district. The School does not have the information necessary to include this group in its financial statements.

Memorandum Only - Total Column

The total column on the combined financial statements – regulatory basis is captioned “memorandum only” to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with accounting principles generally accepted in the United States. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

C. Basis of Accounting and Presentation

The School prepares its financial statements in a presentation format that is prescribed by the Oklahoma State Department of Education. This format is essentially the generally accepted form of presentation used by state and local governments prior to the effective date of GASB Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis for State and Local Governments* with certain modifications. This format differs significantly from that required by GASB 34.

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

C. Basis of Accounting and Presentation – cont'd

The financial statements are essentially prepared on the basis of cash receipts and disbursements modified as required by the regulations of the Oklahoma State Department of Education as follows:

- Encumbrances represented by purchase orders, contracts, and other commitments for the expenditure of monies are recorded as expenditures when approved.
- Investments are recorded as assets when purchased.
- Inventories of school supplies are recorded as expenditures and not as inventory assets.
- Warrants/checks payable are recorded as liabilities when issued.
- Long-term debt is recorded in the General Long-Term Debt Account Group and not in the basic financial statements.
- Compensated absences are recorded as expenditures when paid and not recorded as a liability.
- Fixed assets are recorded in the General Fixed Asset Account Group and not in the basic financial statements. Fixed assets are not depreciated.

This regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable, or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred for governmental fund types; and, when revenues are earned.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental type funds are accounted for using the regulatory basis of accounting. Revenues are recognized when they are received rather than earned and expenditures are generally recognized when encumbered/reserved rather than at the time the related fund liability is incurred. These practices differ from accounting principles generally accepted in the United States.

D. Budgets and Budgetary Accounting

The School is required by state law to prepare an annual budget. The Board of Education must request an initial temporary appropriations budget from their County Excise Board before June 30. The School uses the temporary appropriation amounts as their legal expenditure limit until the annual Estimate of Needs is completed.

A budget is legally adopted by the Board of Education for all funds (with the exception of the trust and agency funds) that includes revenues and expenditures. No later than October 1, each Board of Education shall prepare a financial statement and Estimate of Needs to be filed with the Oklahoma County Clerk and the State Department of Education.

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

D. Budgets and Budgetary Accounting

The 2022-23 Estimate of Needs was not amended by any supplemental appropriations. Any amendments must be approved by the Oklahoma County Clerk's Office.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders and other commitments of resources are recorded as expenditures of the applicable fund – is utilized in all governmental funds of the School. Unencumbered appropriations lapse at the end of each fiscal year.

E. Assets, Liabilities and Fund Balance

Cash and Cash Equivalents – The School considers all cash on hand, demand deposit accounts, and highly liquid investments, with an original maturity of three months or less when purchased, to be cash and cash equivalents.

Investments – The School considers investments of direct obligations of the United States government and agencies, certificates of deposits, savings accounts or savings certificates with maturities of greater than three months. All investments are recorded at cost, which approximates market value.

Inventories – The value of consumable inventories at June 30, 2023 is not material to the combined financial statements.

Fixed Assets and Property, Plant and Equipment – The School has not maintained a record of general fixed assets, and, accordingly, a General Fixed Assets Account Group required by the regulatory basis of accounting prescribed by the Oklahoma State Department of Education is not included in the financial statements. General fixed assets purchased are recorded as expenditures in the various funds at the time of purchase.

Warrants/Checks Payable – Warrants/checks are issued to meet the obligations for goods and services provided to the School. The School recognizes a liability for the amount of outstanding warrants/checks that have yet to be cashed by the School's bank.

Encumbrances – Encumbrances represent commitments related to purchase orders, contracts, other commitments for expenditures or resources, and goods or services received by the School for which a warrant/check has not been issued. An expenditure is recorded and a liability is recognized for outstanding encumbrances at year end in accordance with the regulatory basis of accounting.

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities and Fund Balance

Compensated Absences – The School provides vacation and sick leave benefits in accordance with Title 70 of the Oklahoma Statutes, Article 6-104, which provides for annual sick leave and personal business days. School policy allows certified employees to accumulate such days to a maximum number of days. Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources had not been reported as an expenditure of the governmental fund that will pay it since the financial statements have been prepared on the regulatory basis of accounting. This practice differs from generally accepted accounting principles.

Funds Held for School Organizations – Funds held for school organizations represent the funds received or collected from students or other cocurricular and extracurricular activities conducted in the School, control over which is exercised by the Board of Education. These funds are credited to the account maintained for the benefit of each particular activity within the school activity fund. As mentioned above, the School did not maintain an activity fund during the 2022-23 fiscal year.

Long-Term Debt – Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

Fund Balance – In the fund financial statements, governmental funds report the hierarchy of fund balances. The hierarchy is based primarily on the degree of spending constraints placed upon use of resources for specific purposes versus availability of appropriation. An important distinction that is made in reporting fund balance is between amounts that are considered *nonspendable* (i.e., fund balance associated with assets that are not in spendable form, such as inventories or prepaid items, long-term portions of loans and notes receivable, or items that are legally required to be maintained intact (such as the corpus of a permanent fund)) and those that are *spendable* (such as fund balance associated with cash, investments or receivables).

Amounts in the spendable fund balance category are further classified as *restricted*, *committed*, *assigned* or *unassigned*, as appropriate.

Restricted fund balance represents amounts that are constrained either externally by creditors (such as debt covenants), grantors, contributors or laws or regulations of other governments; or by law, through constitutional provisions or enabling legislation.

Committed fund balance represents amounts that are useable only for specific purposes by formal action of the government's highest level of decision-making authority. Such

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities and Fund Balance – cont'd

amounts are not subject to legal enforceability (like restricted amounts) but cannot be used for any other purpose unless the government removes or changes the limitation by taking action similar to that which imposed the commitment.

Assigned fund balance represents amounts that are intended to be used for specific purposes but are neither restricted nor committed. Intent is expressed by the governing body itself, or a subordinated high-level body or official who the governing body has delegated the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining spendable amounts (except negative balances) that are reported in governmental funds other than the general fund, that are neither restricted nor committed, and amounts in the general fund that are intended to be used for specific purposes in accordance with the provisions of the standard.

Unassigned fund balance is the residual classification for the general fund. It represents the amounts that have not been assigned to other funds, and that have not been restricted, committed, or assigned to specific purposes within the general fund.

F. Revenue and Expenditures

Local Revenues – Revenue from local sources is the money generated from within the boundaries of the School and available to the School for its use. Other local sources of revenues include tuition, fees, rentals, disposals, commissions and reimbursements.

State Revenues – Revenues from state sources for current operations are primarily governed by the state aid formula under the provisions of Article XVIII, Title 70, Oklahoma Statutes. The State Board of Education administers the allocation of state aid funds to school districts based on information accumulated from schools.

After review and verification of reports and supporting documentation, the State Department of Education may adjust subsequent fiscal period allocations of money for prior year errors disclosed by review. Normally, such adjustments are treated as reductions from or additions to the revenue of the year when the adjustment is made.

The School receives revenue from the state to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical programs. The State Department of Education requires that categorical educational program revenues be accounted for in the general fund.

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenues and Expenditures – cont'd

Federal Revenues – Federal revenues consist of revenues from the federal government in the form of operating grants or entitlements. An operating grant is a contribution to be used for a specific purpose, activity or facility. A grant may be received either directly from the federal government or indirectly as a passthrough from another government, such as the state. Entitlement is the amount of payment to which the School is entitled pursuant to an allocation formula contained in applicable statutes. All federal revenues received by the School are apportioned to the general fund.

Non-Monetary Transactions – The School receives commodities from the U.S. Department of Agriculture. The value of these commodities has been included in the Schedule of Expenditures of Federal Awards; however, they have not been included in the financial statements as either revenue or expense since they are not reported under the regulatory basis of accounting.

Interest Earnings – Represent compensation for the use of financial sources over a period of time.

Nonrevenue Receipts – Nonrevenue receipts represent receipts deposited into a fund that are not new revenues to the School, but the return of assets.

Instruction Expenditures – Instruction expenditures include the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location, such as a home or hospital, and in other learning situations, such as those involving cocurricular activities. It may also be provided through some other approved medium, such as television, radio, telephone and correspondence. Included here are the activities of teacher assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. The activities of tutors, translators and interpreters would be recorded here. Department chairpersons who teach for any portion of time are included here. Tuition/transfer fees paid to other LEAs would be included here.

Support Services Expenditures – Support services expenditures provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

Operation of Non-Instructional Services Expenditures – Activities concerned with providing non-instructional services to students, staff or the community.

Facilities Acquisition and Construction Services Expenditures – Consists of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenues and Expenditures – cont'd

Other Outlays Expenditures – A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified as Other Outlays. These include debt service payments (principal and interest).

Other Uses Expenditures – This includes scholarships provided by private gifts and endowments; student aid and staff awards supported by outside revenue sources (i.e., foundations). Also, expenditures for self-funded employee benefit programs administered either by the School or a third-party administrator.

Repayment Expenditures – Repayment expenditures represent checks/warrants issued to outside agencies for refund or restricted revenue previously received for overpayment, non-qualified expenditures and other refunds to be repaid from School funds.

Interfund Transactions – Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund or expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. There were no interfund transfers made during the 2022-23 fiscal year.

2. CASH AND INVESTMENTS

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to the School. The School's cash deposits and investments at June 30, 2023 were \$1,050,093 at financial institutions and were completely insured or collateralized by federal depository insurance, direct obligations of the U.S. Government, or securities held by the School or by its agent in the School's name.

Investment Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair market value of an investment. Due to the required liquidity for those investments, these funds have no defined maturity dates. The School does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

2. CASH AND INVESTMENTS – cont'd

Investment Credit Risk – Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The School does not have a formal policy limiting its investment choices, other than the limitation of state law as follows:

- Direct obligations of the U.S. Government, its agencies and instrument to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- With certain limitation, negotiable certificates of deposit, prime bankers acceptances, prime commercial paper and repurchase agreements with certain limitations.
- County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district.
- Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous bullet items.

Concentration of Investment Credit Risk – The School places no limit on the amount it may invest in any one issuer.

3. INTERFUND RECEIVABLES AND PAYABLES

There were no interfund receivables or payables at June 30, 2023.

4. GENERAL LONG-TERM DEBT

The School did not maintain any long-term debt as of June 30, 2023.

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

5. EMPLOYEE RETIREMENT SYSTEM

Description of Plan

The School participates in the state-administered Oklahoma Teachers' Retirement System, which is a cost sharing, multiple-employer defined benefit public employee retirement system (PERS), which is administered by the Board of Trustees of the Oklahoma Teachers' Retirement System (the "System"). The System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Title 70 Section 17 of the Oklahoma Statutes establishes benefit provisions and may be amended only through legislative action. The Oklahoma Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Oklahoma Teachers' Retirement System, P.O. Box 53624, Oklahoma City, OK 73152, or by calling 405-521-2387.

Basis of Accounting

The System's financial statements are prepared using the cash basis of accounting, except for accruals of interest income. Plan member contributions are recognized in the period in which the contributions are made. Benefits and refunds are recognized when paid. The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date and is adjusted for the effect of projected salary increases. There are no actuarial valuations performed on individual school districts. The System has an under-funded pension benefit obligation as determined as part of the latest actuarial valuation.

Funding Policy

The School, the State of Oklahoma, and the participating employee make contributions. The contribution rates for the School and its employees are established by and may be amended by Oklahoma Statutes. The rates are not actuarially determined. The rates are applied to the employee's earnings plus employer-paid fringe benefits. The required contribution for the participating members is 7.0% of compensation. Contributions received by the System from the State of Oklahoma are used to offset required employer contributions by the local school district. For the 2022-23 fiscal year, the School contributed 9.5% and the State of Oklahoma contributed the remaining amount during the year. The School is allowed by Oklahoma Teachers' Retirement System to make the required contributions on behalf of the participating members. In addition, if a member's salary is paid in part by federal or private funds, the contribution on that portion of the salary paid by those funds must be matched by the School at 8.00%.

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

5. EMPLOYEE RETIREMENT SYSTEM – cont'd

Annual Pension Cost

The School's total contributions for 2023, 2022 and 2021 were \$298,889, \$147,102 and \$160,950, respectively. Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2022. This information is useful in assessing the pension plan's accumulation of sufficient assets to pay pension benefits as they become due. Please visit www.ok.gov/TRS for all plan information.

GASB Statement 68 became effective for fiscal years beginning after June 15, 2014, and significantly changes pension accounting and financial reporting for governmental employers who participate in a pension plan, such as the System, and who prepare published financial statements on an accrual basis using Generally Accepted Accounting Principles. Since the School does not prepare and present their financial statements on an accrual basis, the net pension amount is not required to be presented on the audited financial statements.

6. COMMITMENTS

Charter Contract – The School operates under a charter granted by Oklahoma City Public Schools. As the sponsoring organization, Oklahoma City Public Schools exercises certain oversight responsibilities. Under this charter, the School has agreed to pay Oklahoma City Public Schools an annual administrative fee equal to 1% of state aid revenue. The current charter contract is effective until June 30, 2026.

Building Lease – The School leases their building at 1508 N.W. 106th Street, Oklahoma City, Oklahoma, from Oklahoma City Public Schools. The lease agreement is effective June 30, 2021, and shall continue for nine years, unless sooner terminated. The School made lease payments totaling \$68,778 to Oklahoma City Public Schools during the 2022-23 fiscal year.

7. RISK MANAGEMENT

The School is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; or acts of God. The School purchases commercial insurance to cover these risks, including general and auto liability, property damage, and public officials' liability. Settled claims resulting from risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

8. CONTINGENCIES

Federal Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the School expects such amounts, if any, to be immaterial.

Schedule of Expenditure of Federal Awards

The schedule shows the federal awards received and expended by the School during the 2022-23 fiscal year. The revised Uniform Guidance Audits of States, Local Governments and Non-Profit Organizations, established uniform audit requirements for nonfederal entities which expended more than \$750,000 in federal awards.

Litigation

School officials are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments against the District.

SUPPLEMENTARY INFORMATION

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REGULATORY BASIS**

STANLEY HUFFELD ACADEMY AT WESTERN VILLAGE, NO. E-003, OKLAHOMA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor / Pass Through Grantor / Program Title	Fed. Asst. Listing Number	Control Project No.	Total Expenditures
<u>U.S. Department of Education:</u>			
<u>Passed Through State Department of Education:</u>			
Title I, Part A	84.010	511	\$ 175,327
Title II, Part A	84.367	541	21,125
Title IV, Part A	84.424	552	10,831
IDEA-B, Flow Through	84.027	621	66,765
IDEA-B Preschool	84.173	641	813
*COVID-19 - Education Stabilization Fund (ESF):			
ARP - ESSER - Science of Reading Grant	84.425D	726	646
ESSER II	84.425D	793	57,409
ESSER III	84.425U	795	721,243
Total COVID-19 ESF			<u>779,298</u>
<u>U.S. Department of Agriculture:</u>			
<u>Passed Through State Department of Education:</u>			
Child Nutrition Programs Cluster:			
School Breakfast Program	10.553	764	64,880
National School Lunch Program	10.555	763	144,069
Supply Chain Assistance	10.555	759	29,422
Emergency Operational Costs	10.555	762	16,399
Non-Cash Assistance - Commodities	10.555	N/A	21,344
Total Child Nutrition Program Cluster			<u>276,114</u>
Other Child Nutrition Programs:			
P-EBT	10.649	760	1,242
Fresh Fruit & Vegetable Program	10.582	768	5,448
Total Other Child Nutrition Programs			<u>6,690</u>
Total Federal Assistance			<u>\$ 1,336,963</u>

* - Major programs = 58.29%

Note 1 - Basis of Presentation - The accompanying schedule of expenditures of federal awards includes the federal activity of the District for the year ended June 30, 2023. This information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended and does not present the financial position, changes in net assets, or cash flows of the District.

Note 2 - Summary of Significant Accounting Policies - Expenditures reported on this schedule are reported on the regulatory basis of accounting consistent with the preparation of the combined financial statements except as noted in Note 3. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

Note 3 - Non-Monetary Assistance - Commodities received by the District were of a non-monetary nature and therefore the total revenue does not agree with the financial statements.

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
PREPARED FOR THE OKLAHOMA STATE DEPARTMENT OF EDUCATION
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor / Pass Through Grantor / Program Title	Fed. Asst. Listing Number	OCAS Project Number	Program or Award Amount	Balance at 7/1/22	Revenue Collected	Total Expenditures	Balance at 6/30/23
U.S. Department of Education:							
Passed Through State Department of Education:							
Title I, Part A	84.010	511	\$ 207,283		162,987	175,327	12,340
Title I, Part A, 2021-22	84.010	799		26,967	26,967		
Title II, Part A	84.367	541	21,125		21,125	21,125	
Title IV, Part A	84.424	552	10,831		10,831	10,831	
ARP - IDEA-B, Flow Through, 2021-22	84.027X	799		6,046	6,046		
IDEA-B, Flow Through	84.027	621	66,765		66,765	66,765	
IDEA-B, Flow Through, 2021-22	84.027	799		19,312	19,312		
IDEA-B, Professional Development District	84.027	615	956				
IDEA-B, Preschool	84.173	641	813		813	813	
COVID-19 - Education Stabilization Fund (ESF):							
ARP - ESSER - Science of Reading Grant	84.425U	726	646		646	646	
ESSER II	84.425D	793	57,409		57,409	57,409	
ESSER II, 2021-22	84.425D	799		450,937	450,937		
ESSER III	84.425U	795	1,142,488		594,205	721,243	127,038
Total COVID-19 ESF			1,200,543	450,937	1,103,197	779,298	127,038
Sub Total			1,508,316	503,262	1,418,043	1,054,159	139,378
U.S. Department of Agriculture:							
Passed Through State Department of Education:							
Child Nutrition Programs Cluster:							
School Breakfast Program	10.553	764			60,157	64,880	
National School Lunch Program	10.555	763			224,549	144,069	
Supply Chain Assistance	10.555	759			18,547	29,422	
Emergency Operational Costs	10.555	762				16,399	
Non-Cash Assistance - Commodities	10.555	N/A			21,344	21,344	
Total Child Nutrition Program Cluster					324,597	276,114	
Other Child Nutrition Programs:							
P-EBT	10.649	760			628	1,242	
Fresh Fruit & Vegetable Program	10.582	768			5,448	5,448	
Total Other Child Nutrition Programs					6,076	6,690	
Total Federal Assistance			\$ 1,508,316	503,262	1,748,716	1,336,963	139,378

Note 1 - This schedule was prepared on a regulatory basis of accounting consistent with the preparation of the combined financial statements except for the non-cash assistance noted in Note B.

Note 2 - Food Distribution - Non-cash assistance is reported in this schedule at the fair market value of the commodities received and disbursed.

Note 3 - None of the federal programs include any loan programs, loan guarantee programs, has no sub-recipients and does not use the 10% de minimus indirect cost rate.

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA COUNTY
STATEMENT OF STATUTORY, FIDELITY AND HONESTY BONDS
FOR THE YEAR ENDED JUNE 30, 2023

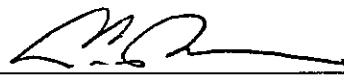
<u>BONDING COMPANY</u>	<u>POSITION COVERED</u>	<u>BOND NUMBER</u>	<u>COVERAGE AMOUNT</u>	<u>EFFECTIVE DATES</u>
CNA Surety				
Western Surety Company	Superintendent	61620170	\$ 100,000	3/11/23 - 3/11/24
	Treasurer	61623465	100,000	3/11/23 - 3/11/24
	Principal	61620170	50,000	3/11/23 - 3/11/24
	Encumbrance Clerk	61620170	1,000	3/11/23 - 3/11/24
	Minutes Clerk	61620170	1,000	3/11/23 - 3/11/24

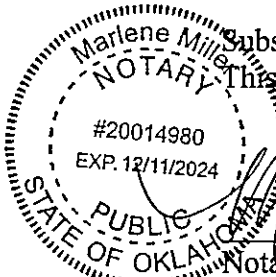

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE NO. E-003, OKLAHOMA CO.
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE
AFFIDAVIT
JULY 1, 2022 TO JUNE 30, 2023

State of Oklahoma)
) ss
County of Tulsa)

The undersigned auditing firm of lawful ages, being first duly sworn on oath says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with Stanley Hupfeld Academy at Western Village Charter School for the audit year 2022-23.

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP
Auditing Firm

By 
Authorized Agent

Subscribed and sworn to before me
This 27th day of October, 2023


Notary Public (or Clerk or Judge)

My Commission Expires: 12/11/2024
Commission No. 20014980

STANLEY HUPFELD ACADEMY (SHA) AT WESTERN VILLAGE

ADVISORY COUNCIL, MINUTES OF MEETING

October 2, 2023

ATTENDEES

Voting members in attendance: Parker Cassell, Tom Cassidy, Eric Harmon, Kylie Lyons, David Jackson, Skip Leonard, Pam Millington

Voting Members Absent: Shari Dixon, Milisha Henderson, John Vera, Suzan Whaley

Non-voting members absent: None

School Staff and Guests in Attendance: Kara Babbit (Superintendent), Ruthie Rayner (Principal), Heather Meldrum (Counselor), Christy Savage (Board Clerk), Becky Kime (Minutes Clerk), Jason Mack (OKCPS Liaison).

Meeting called to order at 3:51 pm by Pam Millington, Chair.

Consent Agenda

On a motion by David Jackson, 2nd by Eric Harmon, the following Consent Agenda items were unanimously approved as presented, Vote taken and consent agenda approved.

- **Minutes** of the August 7, 2023 Advisory Board Meeting.
- **Income Statements and Monthly Financial Report** including: Compilation Report; Statement of Assets, Liabilities and Net Assets – Cash Basis; Statement of Revenue And Expenses – General Fund – Cash Basis; Detailed Revenue Summary – General Fund - Cash Basis; and Statement of Expenses Two Year Comparisons by Project, Object – General Fund – Cash Basis, for the period **August 31, 2023.**
- **Encumbrance Register-as of 8.31.23.**

On a motion by Skip Leonard, 2nd Kylie Lyons, the board approved the Building form 307 for future building construction for 2023-2024. Motion carries.

On a motion by Kylie Lyons, 2nd David Jackson, the board approved the Library/Media Review Material Policy. Motion carries.

On a motion by Parker Cassell, 2nd Skip Leonard, the board approved the Tribal Regalia Policy. Motion carries.

On a motion by Skip Leonard, 2nd Eric Harmon, the board approved the 2023-24 Extra Duty Stipends. Motion carries.

On a motion by Eric Harmon, 2nd Kylie Lyons, the board approved the 2023-24 After School Program Extra Duty Stipends. Motion carries.

On a motion by David Jackson, 2nd Parker Cassell, the board approved the 2023-24 Gifted and Talented Plan. Motion carries.

On a motion by Kylie Lyons, 2nd Eric Harmon, the board approved the 2023-24 OKCPS Charter Lease Agreement. Motion carries.

Principals' Report: Presented by Ruthie Rayner, Principal. The Performance Indicator Report still reflects the 5th grade and this will change for the 24-25 school year. Stanley Hupfeld Academy has meet all academic standards and have been accredited without any deficiencies.

New Business: Legislative Brief-Charter School Boards-beginning July, 2024 charter schools will need to meet at least 10 months per year. The training has been changed to reflect 12 hours of instruction in first 15 months and 3 hours each year after.

NEXT MEETING: Monday, December 4, 2023 at 3:45 pm.

Approved: Becky Kime Becky Kime, Minutes Clerk

*Note: Attachment: Record of roll call votes

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE
ADVISORY BOARD MEETING – ROLL CALL VOTES
October 2, 2023

Board Member	Consent Items for Approval (Minutes 8.7.23/Aug 2023 financials/23-24 Encumbrances -8.31.2023)	Motion to Approve The Building Fund form 307-	Motion to Approve the Library/Media Review Material Policy	Motion to Approve the Tribal Regalia Policy	Motion to Approve 2023-24 Extra Duty Stipends	Motion to Approve 2023- 24 ASP Extra Duty Stipends	Motion to Approve 2023-24 Gifted/Talented Plan	Motion to Approve 2023-24 OKCPS Charter Lease Agreement
Parker Cassell	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Tom Cassidy	Absent	Absent	Present 4:01 pm-Yes	Yes	Yes	Yes	Yes	Yes
Shari Dixon	Absent	Absent	Absent	Absent	Absent	Absent	Absent	Absent
Eric Harmon	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Milisha Henderson	Absent	Absent	Absent	Absent	Absent	Absent	Absent	Absent
David Jackson	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Skip Leonard	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Kylie Lyons	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Pam Millington	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
John Vera	Absent	Absent	Absent	Absent	Absent	Absent	Absent	Absent
Suzan Whaley	Absent	Absent	Absent	Absent	Absent	Absent	Absent	Absent

**STANLEY HUPFELD ACADEMY
OKLAHOMA CITY, OKLAHOMA**

MONTHLY FINANCIAL REPORT

SEPTEMBER 30, 2023

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by Project, Object – General Fund - Cash Basis 4-5



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

October 5, 2023

Honorable Board of Trustees
Stanley Hupfeld Academy
Oklahoma City, Oklahoma

We have compiled the accompanying statement of assets, liabilities, and net assets – cash basis for the Stanley Hupfeld Academy as of September 30th, 2023, and the related statements of revenues and expenses – cash basis for the three (3) months then ended. Our compilation was performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting and the budget laws of the State of Oklahoma, which is a basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting, in the form of financial statements and supplemental information that is the representation of the management. We have not audited or reviewed the accompanying financial statements and supplemental information and, accordingly, do not express an opinion or any other form of assurance on them. However, we did become aware of a departure from the cash and budgetary basis of accounting that is described in the following paragraph.

The regulatory basis of accounting requires a specific format of presentation of governmental funds and the accompanying presentation does not comply with that format. Additionally, fixed assets and any related debt are not included in the statement of assets, liabilities and net assets presented on a cash basis. Any such accounts are reflected in the statement of revenues and expenses as a corresponding receipt and/or expenditure of funds. The effects of these departures on the financial statements have not been determined.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the school's assets, liabilities, net assets, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Stanley Hupfeld Academy.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

STANLEY HUPFELD ACADEMY
SEPTEMBER 30, 2023
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS

	<u>General Fund</u>
Assets	
Cash	\$ 833,152.90
Total Assets	<u>833,152.90</u>
Liabilities	
Outstanding payments	34,936.04
Open Encumbrances	<u>9,359.99</u>
Total Liabilities	<u>44,296.03</u>
 Cash Fund Balance	 <u>\$ 788,856.87</u>

SEE ACCOUNTANT'S COMPILATION REPORT

STANLEY HUPFELD ACADEMY - 2023-24 FISCAL YEAR
STATEMENT OF REVENUE AND EXPENSES - GENERAL FUND - CASH BASIS

	Source Codes	2022-23 Actual	2022-23 9/30/2022	% of YTD to Budj.	2023-24 Budgeted	2023-24 9/30/2023	% of YTD to Budj.
Revenue							
Book Fair Revenue	1450	\$ 8,462.38	1814.06	21.4%			N/A
Miscellaneous Reimb.	1590	2,849.53		0.0%	3,000.00	1,794.65	59.8%
Refund Prior Yr. Expenditures	1680	149.90		0.0%			N/A
Adult Meals	1730	827.00	50.00	6.0%			N/A
Foundation & Incentive Aid	3210	2,074,488.66	368,422.55	17.8%	2,103,651.85	378,812.96	18.0%
Flexible Benefit	3250	188,788.56	33,722.79	17.9%	188,788.56	35,633.55	18.9%
Reading Sufficiency	3415	11,915.32		0.0%			N/A
Textbooks	3420	21,541.26	3,877.43	18.0%	20,039.48	20,039.48	100.0%
Redbud	3435	121,561.89		0.0%	121,561.89		0.0%
State Matching	3720	2,290.80		0.0%	2,176.26		0.0%
Title I (Proj. 511)	4210	162,986.76		0.0%	162,500.00		0.0%
Title I Prior Year	4210	26,967.48	26,967.48	100.0%	12,340.14	12,340.14	100.0%
Title II-Part A (Proj. 541)	4271	21,125.48		0.0%	21,000.00		0.0%
Special Education - Flowthrough (Proj. 621)	4310	66,765.00		0.0%	65,000.00		0.0%
Flowthrough Prior Year	4310	25,357.42	25,357.42	100.0%			N/A
Special Education - Preschool (Proj. 641)	4340	813.42		0.0%			N/A
Title IV, Part A Student Support (Proj. 552)	4442	10,830.60		0.0%	10,000.00		0.0%
ESSER	4689	652,259.84		0.0%	421,245.00		0.0%
ESSER II Prior Year	4689	450,937.28	450,937.28	100.0%	127,037.88	127,037.88	100.0%
Federal Lunch/Breakfast	4700	309,329.01	66,388.44	21.5%	275,646.00	14,417.24	5.2%
Total revenue		4,160,247.59	977,537.45	23.5%	3,533,987.06	590,075.90	16.7%
Cash fund balance (beginning)	6110	357,503.99	357,503.99		963,364.64	963,364.64	
Lapsed Approp/Estopped Warr.	3130-6140	65,031.91					
Total revenue and beg. balance		4,582,783.49	1,335,041.44		4,497,351.70	1,553,440.54	
Expenditures							
	Object Codes						
Payroll	100-200	2,243,203.37	495,988.54	22.1%	2,750,000.00	563,630.53	20.5%
Non-payroll	300-900	1,376,215.48	184,562.76	13.4%	1,050,000.00	200,953.14	19.1%
Total expenditures		3,619,418.85	680,551.30	18.8%	3,800,000.00	764,583.67	20.1%
Ending Balance		\$ 963,364.64	654,490.14		697,351.70	788,856.87	

SUPPLEMENTAL INFORMATION

**STANLEY HUPFELD ACADEMY - 2023-24 FISCAL YEAR
DETAILED REVENUE SUMMARY - GENERAL FUND - CASH BASIS**

	Reimb.	Book Store Revenue	Donations	Student/Adult Lunches	State Aid	Other State Sources	State Matching	Federal Child Nut.	Federal Program	Total
July	\$ 214.50									14,956.99
August					189,406.48	37,346.42		2,402.35	12,340.14	353,790.78
September	1,580.15				189,406.48	18,326.61		12,014.89	127,037.88	221,328.13
October										-
November										-
December										-
January										-
February										-
March										-
April										-
May										-
June										-
Totals	\$ 1,794.65	-	-	-	378,812.96	55,673.03	-	14,417.24	139,378.02	590,075.90

STANLEY HUPFELD ACADEMY - 2023-24 FISCAL YEAR
STATEMENT OF EXPENSES TWO YEAR COMPARISON BY PROJECT/OBJECT - GENERAL FUND - CASH BASIS

<u>Classification (Project)</u>	<u>Object</u>	<u>2022-23 Actual</u>	<u>2022-23 9/30/2022</u>	<u>% of YTD to Budg.</u>	<u>2023-24 Budgeted</u>	<u>2023-24 9/30/2023</u>	<u>% of YTD to Budg.</u>
000 General Fund							
Salaries	100	\$ 1,096,346.39	326,452.83	29.78%	1,480,000.00	382,446.32	25.84%
Employee Benefits	200	283,249.40	78,852.14	27.84%	363,854.00	91,866.34	25.25%
Unemployment Compensation	271	9,300.01		0.00%	10,000.00	884.89	8.85%
Worker's Compensation	290		866.48	N/A	5,000.00		0.00%
Management Services	310	8,980.80	1,500.00	16.70%	9,000.00	1,500.00	16.67%
Accounting Services	331	48,995.00	5,250.00	10.72%	50,000.00	5,400.00	10.80%
Medical Services	336	55,688.42	4,123.00	7.40%	55,000.00	5,072.00	9.22%
Security Services	344	4,000.00	1,825.00	45.63%	4,000.00		0.00%
Professional Services	350	3,904.64	547.42	14.02%	4,000.00		0.00%
Water Utilities	410	13,429.56	3,423.95	25.50%	15,000.00	5,019.59	33.46%
Cleaning Services	420	46,825.00	5,856.00	12.51%	47,000.00	10,450.00	22.23%
Repairs and Maint. Services	430	82,495.01	8,135.10	9.86%	73,000.00	14,506.88	19.87%
Rental Services	440	48,984.70	12,516.40	25.55%	60,000.00	51,620.00	86.03%
Insurance	520	12,713.00	11,431.00	89.92%	13,000.00	11,480.00	88.31%
Communications Services	530	16,390.59	4,756.69	29.02%	16,500.00	2,650.61	16.06%
Advertising	540	214.20	214.20	100.00%	500.00	193.20	38.64%
Printing and Binding	550	3,161.40	144.66	4.58%	3,000.00	131.30	4.38%
Staff Travel	580	2,936.77	153.75	5.24%	3,000.00	10.00	0.33%
Supplies and Materials	610	59,452.53	10,762.78	18.10%	50,000.00	7,599.50	15.20%
Energy	620	81,084.55	19,080.07	23.53%	102,500.00	15,151.98	14.78%
Bks & Periodicals	640	13,238.36	301.65	2.28%	13,000.00	113.40	0.87%
Equipment and Furniture	650	55,380.52	8,897.31	16.07%	55,000.00	12,641.12	22.98%
Awards, Gifts, Decorations	680	20,245.14	4,530.56	22.38%	20,000.00	1,633.66	8.17%
Land & Improvements	710	53,747.32		0.00%	37,000.00		0.00%
Appliances	731	27,464.00		0.00%	25,000.00		0.00%
Technology Related Hardware	733	8,590.00	2,100.00	24.45%	8,500.00		0.00%
Paid to Sponsor	805	20,744.87		0.00%	20,000.00	3,788.12	18.94%
Dues and Fees	810	7,633.91	4,981.50	65.25%	7,000.00	4,305.00	61.50%
Staff Registration & Tuition	860	2,518.50	3,684.22	146.29%	5,000.00	886.41	17.73%
Subtotal		<u>2,087,714.59</u>	<u>520,386.71</u>	<u>24.93%</u>	<u>2,554,854.00</u>	<u>629,350.32</u>	<u>24.63%</u>
Chlld Nutrition (Proj. 285,385,762,763,764,768)							
Salaries & Benefits	100-299				3,500.00	713.29	
Food Service Management	570	194,686.80	22,300.31	11.45%	225,000.00	21,282.91	9.46%
Food and Milk/Supplies	600	60,467.54	11,203.07	18.53%	60,000.00	19,040.92	31.73%
Subtotal		<u>255,154.34</u>	<u>33,503.38</u>	<u>13.13%</u>	<u>288,500.00</u>	<u>41,037.12</u>	<u>14.22%</u>
Great Expectations (Proj. 318)							
Supplies & Materials	300-860	32,537.56	14,713.26	45.22%	32,000.00		0.00%
Subtotal		<u>32,537.56</u>	<u>14,713.26</u>	<u>45.22%</u>	<u>32,000.00</u>	<u>-</u>	<u>0.00%</u>
Flexible Benefit Allowance (Proj. 331-335)							
Salaries/Employee Benefits	100-299	190,945.90	45,773.26	23.97%	212,000.00	51,987.71	24.52%
Reading Sufficiency (Proj. 367)							
Supplies & Materials	300-860	11,915.32	148.00	1.24%	12,000.00		0.00%
Subtotal		<u>11,915.32</u>	<u>148.00</u>	<u>1.24%</u>	<u>12,000.00</u>	<u>-</u>	<u>0.00%</u>
Basic Prog, CY (Proj. 511)							
Salaries/Employee Benefits	100-299	206,041.08	33,350.42	16.19%	200,000.00	36,616.87	18.31%
Subtotal		<u>206,041.08</u>	<u>33,350.42</u>	<u>16.19%</u>	<u>200,000.00</u>	<u>36,616.87</u>	<u>18.31%</u>

STANLEY HUPFELD ACADEMY - 2023-24 FISCAL YEAR
STATEMENT OF EXPENSES TWO YEAR COMPARISON BY PROJECT/OBJECT - GENERAL FUND - CASH BASIS

<u>Classification (Project)</u>	<u>Object</u>	<u>2022-23 Actual</u>	<u>2022-23 9/30/2022</u>	<u>% of YTD to Budg.</u>	<u>2023-24 Budgeted</u>	<u>2023-24 9/30/2023</u>	<u>% of YTD to Budg.</u>
Special Education (Proj. 621, 628, 641, 643)							
Salaries/Employee Benefits	100-299	67,558.43		0.00%	70,000.00		0.00%
Subtotal		67,558.43	-	0.00%	70,000.00	-	0.00%
OK Science of Reading Academies(LETRS) (Proj. 726)							
Salaries/Benefits	100-200	646.00		0.00%	646.00		0.00%
Subtotal		646.00	-	0.00%	646.00	-	0.00%
ESSER II (Proj. 793)							
Salaries/Employee Benefits	100-299	56,249.22	200.58	0.36%			N/A
Services/Materials	300-860			N/A			N/A
Subtotal		56,249.22	200.58	0.36%	-	-	N/A
ESSER III (Proj. 795)							
Salaries/Employee Benefits	100-299	342,166.95	11,359.31	3.32%	420,000.00		0.00%
Services/Materials	300-860	368,489.46	21,116.38	5.73%	10,000.00	5,591.65	55.92%
Subtotal		710,656.41	32,475.69	4.57%	430,000.00	5,591.65	1.30%
Grand Total		3,619,418.85	680,551.30	18.80%	3,800,000.00	764,583.67	20.12%
Payroll Expenses	100-200	2,243,203.37	495,988.54	22.11%	2,750,000.00	563,630.53	20.50%
Non-Payroll Expenses	300-900	1,376,215.48	184,562.76	13.41%	1,050,000.00	200,953.14	19.14%
Totals		\$ 3,619,418.85	680,551.30	18.80%	3,800,000.00	764,583.67	20.12%

**STANLEY HUPFELD ACADEMY
OKLAHOMA CITY, OKLAHOMA**

MONTHLY FINANCIAL REPORT

OCTOBER 31, 2023

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JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

November 3, 2023

Honorable Board of Trustees
Stanley Hupfeld Academy
Oklahoma City, Oklahoma

We have compiled the accompanying statement of assets, liabilities, and net assets – cash basis for the Stanley Hupfeld Academy as of October 31, 2023, and the related statements of revenues and expenses – cash basis for the four (4) months then ended. Our compilation was performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting and the budget laws of the State of Oklahoma, which is a basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting, in the form of financial statements and supplemental information that is the representation of the management. We have not audited or reviewed the accompanying financial statements and supplemental information and, accordingly, do not express an opinion or any other form of assurance on them. However, we did become aware of a departure from the cash and budgetary basis of accounting that is described in the following paragraph.

The regulatory basis of accounting requires a specific format of presentation of governmental funds and the accompanying presentation does not comply with that format. Additionally, fixed assets and any related debt are not included in the statement of assets, liabilities and net assets presented on a cash basis. Any such accounts are reflected in the statement of revenues and expenses as a corresponding receipt and/or expenditure of funds. The effects of these departures on the financial statements have not been determined.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the school's assets, liabilities, net assets, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Stanley Hupfeld Academy.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

STANLEY HUPFELD ACADEMY
OCTOBER 31, 2023
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS

	<u>General Fund</u>
Assets	
Cash	\$ 815,056.42
Total Assets	<u>815,056.42</u>
Liabilities	
Outstanding payments	38,422.03
Open Encumbrances	<u>9,359.99</u>
Total Liabilities	<u>47,782.02</u>
 Cash Fund Balance	 <u>\$ 767,274.40</u>

SEE ACCOUNTANT'S COMPILATION REPORT

STANLEY HUPFELD ACADEMY - 2023-24 FISCAL YEAR
STATEMENT OF REVENUE AND EXPENSES - GENERAL FUND - CASH BASIS

	Source Codes	2022-23 Actual	2022-23 10/31/2022	% of YTD to Budj.	2023-24 Budgeted	2023-24 10/31/2023	% of YTD to Budj.
Revenue							
Book Fair Revenue	1450	\$ 8,462.38	4186.1	49.5%	2,748.75	2,748.75	100.0%
Miscellaneous Reimb.	1590	2,849.53	16.79	0.6%	3,000.00	1,734.38	57.8%
Refund Prior Yr. Expenditures	1680	149.90		0.0%			N/A
Adult Meals	1730	827.00	154.50	18.7%	800.00	190.00	23.8%
Foundation & Incentive Aid	3210	2,074,488.66	552,633.82	26.6%	2,103,651.85	568,219.45	27.0%
Flexible Benefit	3250	188,788.56	50,584.18	26.8%	188,788.56	53,450.35	28.3%
Reading Sufficiency	3415	11,915.32		0.0%			N/A
Textbooks	3420	21,541.26	5,816.14	27.0%	20,039.48	20,039.48	100.0%
Redbud	3435	121,561.89		0.0%	121,561.89		0.0%
State Matching	3720	2,290.80		0.0%	2,176.26		0.0%
Title I (Proj. 511)	4210	162,986.76		0.0%	162,500.00		0.0%
Title I Prior Year	4210	26,967.48	26,967.48	100.0%	12,340.14	12,340.14	100.0%
Title II-Part A (Proj. 541)	4271	21,125.48		0.0%	21,000.00		0.0%
Special Education - Flowthrough (Proj. 621)	4310	66,765.00		0.0%	65,000.00		0.0%
Flowthrough Prior Year	4310	25,357.42	25,357.42	100.0%			N/A
Special Education - Preschool (Proj. 641)	4340	813.42		0.0%			N/A
Title IV, Part A Student Support (Proj. 552)	4442	10,830.60		0.0%	10,000.00		0.0%
ESSER	4689	652,259.84		0.0%	421,245.00		0.0%
ESSER II Prior Year	4689	450,937.28	450,937.28	100.0%	127,037.88	127,037.88	100.0%
Federal Lunch/Breakfast	4700	309,329.01	122,443.53	39.6%	275,646.00	35,538.95	12.9%
Total revenue		4,160,247.59	1,239,097.24	29.8%	3,534,787.06	821,299.38	23.2%
Cash fund balance (beginning)	6110	357,503.99	357,503.99		963,364.64	963,364.64	
Lapsed Approp/Estopped Warr.	3130-6140	65,031.91					
Total revenue and beg. balance		4,582,783.49	1,596,601.23		4,498,151.70	1,784,664.02	
Expenditures							
	Object Codes						
Payroll	100-200	2,243,203.37	725,335.21	32.3%	2,750,000.00	767,000.63	27.9%
Non-payroll	300-900	1,376,215.48	262,349.47	19.1%	1,050,000.00	250,388.99	23.8%
Total expenditures		3,619,418.85	987,684.68	27.3%	3,800,000.00	1,017,389.62	26.8%
Ending Balance		\$ 963,364.64	608,916.55		698,151.70	767,274.40	

SUPPLEMENTAL INFORMATION

**STANLEY HUPFELD ACADEMY - 2023-24 FISCAL YEAR
DETAILED REVENUE SUMMARY - GENERAL FUND - CASH BASIS**

	Reimb.	Book Store Revenue	Donations	Student/Adult Lunches	State Aid	Other State Sources	State Matching	Federal Child Nut.	Federal Program	Total
July	\$ 214.50							2,402.35	12,340.14	14,956.99
August					189,406.48	37,346.42			127,037.88	353,790.78
September	347.71	1,152.44		80.00	189,406.48	18,326.61		12,014.89		221,328.13
October	1,172.17	1,596.31		110.00	189,406.49	17,816.80		21,121.71		231,223.48
November										-
December										-
January										-
February										-
March										-
April										-
May										-
June										-
Totals	\$ 1,734.38	2,748.75	-	190.00	568,219.45	73,489.83	-	35,538.95	139,378.02	821,299.38

STANLEY HUFFELD ACADEMY - 2023-24 FISCAL YEAR
STATEMENT OF EXPENSES TWO YEAR COMPARISON BY PROJECT/OBJECT - GENERAL FUND - CASH BASIS

<u>Classification (Project)</u>	<u>Object</u>	<u>2022-23 Actual</u>	<u>2022-23 10/31/2022</u>	<u>% of YTD to Budg.</u>	<u>2023-24 Budgeted</u>	<u>2023-24 10/31/2023</u>	<u>% of YTD to Budg.</u>
000 General Fund							
Salaries	100	\$ 1,096,346.39	436,155.55	39.78%	1,480,000.00	521,278.09	35.22%
Employee Benefits	200	283,249.40	106,254.19	37.51%	363,854.00	125,485.23	34.49%
Unemployment Compensation	271	9,300.01		0.00%	10,000.00	1,224.25	12.24%
Worker's Compensation	290				5,000.00		0.00%
Management Services	310	8,980.80	2,000.00	22.27%	9,000.00	5,000.00	55.56%
Accounting Services	331	48,995.00	7,000.00	14.29%	50,000.00	17,700.00	35.40%
Medical Services	336	55,688.42	10,290.74	18.48%	55,000.00	10,689.50	19.44%
Security Services	344	4,000.00	1,962.50	49.06%	4,000.00		0.00%
Professional Services	350	3,904.64	3,547.42	90.85%	4,000.00		0.00%
Water Utilities	410	13,429.56	4,611.59	34.34%	15,000.00	6,178.40	41.19%
Cleaning Services	420	46,825.00	10,534.00	22.50%	47,000.00	10,770.00	22.91%
Repairs and Maint. Services	430	82,495.01	8,914.90	10.81%	73,000.00	14,770.32	20.23%
Rental Services	440	48,984.70	16,659.13	34.01%	60,000.00	51,620.00	86.03%
Insurance	520	12,713.00	11,431.00	89.92%	13,000.00	11,480.00	88.31%
Communications Services	530	16,390.59	8,261.94	50.41%	16,500.00	3,258.06	19.75%
Advertising	540	214.20	214.20	100.00%	500.00	193.20	38.64%
Printing and Binding	550	3,161.40	540.99	17.11%	3,000.00	369.07	11.97%
Staff Travel	580	2,936.77	245.25	8.35%	3,000.00	10.00	0.33%
Supplies and Materials	610	59,452.53	13,692.34	23.03%	50,000.00	10,342.98	20.69%
Energy	620	81,084.55	20,206.75	24.92%	102,500.00	23,324.76	22.76%
Bks & Periodicals	640	13,238.36	4,886.63	36.91%	13,000.00	2,901.15	22.32%
Equipment and Furniture	650	55,380.52	9,474.21	17.11%	55,000.00	12,816.12	23.30%
Awards, Gifts, Decorations	680	20,245.14	6,662.99	32.91%	20,000.00	2,500.76	12.50%
Land & Improvements	710	53,747.32		0.00%	37,000.00		0.00%
Appliances	731	27,464.00		0.00%	25,000.00		0.00%
Technology Related Hardware	733	8,590.00	2,100.00	24.45%	8,500.00		0.00%
Paid to Sponsor	805	20,744.87		0.00%	20,000.00	5,682.18	28.41%
Dues and Fees	810	7,633.91	5,539.75	72.57%	7,000.00	4,305.00	61.50%
Staff Registration & Tuition	860	2,518.50	5,876.33	233.33%	5,000.00	886.41	17.73%
Subtotal		<u>2,087,714.59</u>	<u>697,062.40</u>	<u>33.39%</u>	<u>2,554,854.00</u>	<u>842,775.48</u>	<u>32.99%</u>
Child Nutrition (Proj. 285,385,762,763,764,768)							
Salaries & Benefits	100-299				3,500.00	1,013.88	
Food Service Management	570	194,686.80	46,818.69	24.05%	225,000.00	21,282.91	9.46%
Food and Milk/Supplies	600	60,467.54	13,349.17	22.08%	60,000.00	21,671.17	36.12%
Subtotal		<u>255,154.34</u>	<u>60,167.86</u>	<u>23.58%</u>	<u>288,500.00</u>	<u>43,967.96</u>	<u>15.24%</u>
Great Expectations (Proj. 318)							
Supplies & Materials	300-860	32,537.56	14,713.26	45.22%	32,000.00	4,182.00	13.07%
Subtotal		<u>32,537.56</u>	<u>14,713.26</u>	<u>45.22%</u>	<u>32,000.00</u>	<u>4,182.00</u>	<u>13.07%</u>
Flexible Benefit Allowance (Proj. 331-335)							
Salaries/Employee Benefits	100-299	190,945.90	61,213.08	32.06%	212,000.00	69,743.80	32.90%
Reading Sufficiency (Proj. 367)							
Supplies & Materials	300-860	11,915.32	148.00	1.24%	12,000.00		0.00%
Subtotal		<u>11,915.32</u>	<u>148.00</u>	<u>1.24%</u>	<u>12,000.00</u>	<u>-</u>	<u>0.00%</u>
Basic Prog, CY (Proj. 511)							
Salaries/Employee Benefits	100-299	206,041.08	44,465.43	21.58%	200,000.00	48,833.63	24.42%
Subtotal		<u>206,041.08</u>	<u>44,465.43</u>	<u>21.58%</u>	<u>200,000.00</u>	<u>48,833.63</u>	<u>24.42%</u>

STANLEY HUPFELD ACADEMY - 2023-24 FISCAL YEAR
STATEMENT OF EXPENSES TWO YEAR COMPARISON BY PROJECT/OBJECT - GENERAL FUND - CASH BASIS

<u>Classification (Project)</u>	<u>Object</u>	<u>2022-23 Actual</u>	<u>2022-23 10/31/2022</u>	<u>% of YTD to Budg.</u>	<u>2023-24 Budgeted</u>	<u>2023-24 10/31/2023</u>	<u>% of YTD to Budg.</u>
Special Education (Proj. 621, 628, 641, 643)							
Salaries/Employee Benefits	100-299	67,558.43		0.00%	70,000.00		0.00%
Subtotal		<u>67,558.43</u>	<u>-</u>	<u>0.00%</u>	<u>70,000.00</u>	<u>-</u>	<u>0.00%</u>
OK Science of Reading Academies(LETRS) (Proj. 726)							
Salaries/Benefits	100-200	646.00		0.00%	646.00	646.00	100.00%
Subtotal		<u>646.00</u>	<u>-</u>	<u>0.00%</u>	<u>646.00</u>	<u>646.00</u>	<u>100.00%</u>
ESSER II (Proj. 793)							
Salaries/Employee Benefits	100-299	56,249.22	200.58	0.36%			N/A
Services/Materials	300-860			N/A			N/A
Subtotal		<u>56,249.22</u>	<u>200.58</u>	<u>0.36%</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
ESSER III (Proj. 795)							
Salaries/Employee Benefits	100-299	342,166.95	77,046.38	22.52%	420,000.00		0.00%
Services/Materials	300-860	368,489.46	32,667.69	8.87%	10,000.00	7,240.75	72.41%
Subtotal		<u>710,656.41</u>	<u>109,714.07</u>	<u>15.44%</u>	<u>430,000.00</u>	<u>7,240.75</u>	<u>1.68%</u>
Grand Total		<u>3,619,418.85</u>	<u>987,684.68</u>	<u>27.29%</u>	<u>3,800,000.00</u>	<u>1,017,389.62</u>	<u>26.77%</u>
Payroll Expenses	100-200	2,243,203.37	725,335.21	32.33%	2,750,000.00	767,000.63	27.89%
Non-Payroll Expenses	300-900	1,376,215.48	262,349.47	19.06%	1,050,000.00	250,388.99	23.85%
Totals		<u>\$ 3,619,418.85</u>	<u>987,684.68</u>	<u>27.29%</u>	<u>3,800,000.00</u>	<u>1,017,389.62</u>	<u>26.77%</u>

Encumbrance Register

Options: Year: 2023-2024, Date Range: 9/1/2023 - 10/31/2023, Fund Codes: 11, 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	4	07/01/2023	146	CITY OF OKC PERMITS	ALARM PERMIT	-13.00
11	13	07/01/2023	82	FIRETROL PROTECTION SYSTEMS, INC.	EXTINGUISHERS	-955.00
11	17	07/01/2023	11	INSURICA	TEACHER LEGAL LIABILITY INSURANCE	-620.00
11	19	07/01/2023	12	JACKSON AND ASSOC., LLC	AFFIRMATIVE ACTION PLANS	-500.00
11	20	07/01/2023	53	JOURNAL RECORD	PUB SHEET	-306.80
11	21	07/01/2023	103	KEYSTONE FOOD SERVICE	FOOD SERVICE MGMT	0.00
11	24	07/01/2023	14	MUNICIPAL ACCOUNTING SYSTEMS, INC.	ACCOUNTING SOFTWARE	-383.50
11	43	07/01/2023	37	SECURITY BANK CARD	LOWES - LIGHT BULBS	-0.12
11	48	07/19/2023	85	SEESAW LEARNING INC.	SEESAW FOR SCHOOLS 10.1.23 THRU 9.30.24	-2,500.00
11	51	07/19/2023	37	SECURITY BANK CARD	LONGHORN STEAKHOUSE	-110.09
11	52	07/19/2023	43	QUILL	BROTHER PTOUCH TZ TAPE	-8.84
11	53	07/26/2023	36	AMAZON CAPITAL SERVICES	KATHY LOWDER-MENTOR ROOM SPPLY	-180.66
11	58	07/26/2023	37	SECURITY BANK CARD	ACE HANDYMAN SERVICES 7.25.23 AND 7.31.23	-133.01
11	60	07/26/2023	37	SECURITY BANK CARD	RUDY'S BREAKFAST	-155.68
11	61	07/26/2023	37	SECURITY BANK CARD	STARS AND STRIPES PIZZA	20.00
11	64	07/26/2023	46	UNITED MECHANICAL SERVICE	REPAIRS TO THE FOLLOWING UNITS: BUSH/BELL/READING	-175.79
11	67	08/02/2023	37	SECURITY BANK CARD	SAM'S BREAKFAST/LUNCH 8.7.23 THRU 8.9.23	-13.30
11	70	08/02/2023	46	UNITED MECHANICAL SERVICE	REPAIRS TO HVAC-16 UNITS NEED CAPACITORS	-869.59
11	71	08/08/2023	99	OKLAHOMA RESTAURANT SUPPLY CO.	REFRIGERATOR	-2,450.60
11	74	08/09/2023	37	SECURITY BANK CARD	GENERATION GENIUS MATERIAL 4TH GRADE	0.00
11	75	08/09/2023	37	SECURITY BANK CARD	LOWE'S WINDOW COVERINGS	0.00
11	76	08/09/2023	37	SECURITY BANK CARD	MAYFAIR KEY AND LOCK	0.00
11	82	08/16/2023	37	SECURITY BANK CARD	VIZAVANCE-CHILDREN VISION SCREENING 9.28.23	-150.00
11	84	08/16/2023	36	AMAZON CAPITAL SERVICES	HOUSE WATERBOTTLES	-19.21
11	85	08/16/2023	36	AMAZON CAPITAL SERVICES	XEROX PHASER 6820 BELT DRIVE	-53.22
11	91	08/16/2023	171	RUCKER MECHANICAL	CHANGING OF 6 FIXTURES TO LED	-80.84
11	92	08/16/2023	213	WALKER COMPANIES	NOTARY STAMP AND RENEWALS	-11.00
11	95	08/23/2023	36	AMAZON CAPITAL SERVICES	USB C CABLE, CLICKERS FOR POWERPOINT	9.60
11	97	08/23/2023	37	SECURITY BANK CARD	ROBINSON'S PLUMBING	-40.00
11	99	08/23/2023	46	UNITED MECHANICAL SERVICE	EMERGENCY REPAIR TO JACKIE MEEKER UNIT	331.41
11	100	08/23/2023	37	SECURITY BANK CARD	MAILING OF STUDENT RECORDS 8.9.23/8.11.23/8.15.23	0.00
11	101	08/23/2023	37	SECURITY BANK CARD	MINUTE TO WIN IT FOR SCHOOL OPENINGS	-1.64

Encumbrance Register

Options: Year: 2023-2024, Date Range: 9/1/2023 - 10/31/2023, Fund Codes: 11, 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	107	08/31/2023	37	SECURITY BANK CARD	ROBINSONS PLUMBING - WATER BILL REVEALED LEAK	-500.00
11	108	08/31/2023	37	SECURITY BANK CARD	CVS PHOTOS OF STUDENTS FOR MENTOR PGM	-83.42
11	109	08/31/2023	36	AMAZON CAPITAL SERVICES	MISC ITEMS: IPAD CASE/ELKAY FILTERS FOR WATER	-76.49
11	112	08/31/2023	104	LANCE GLAUDE	INSTALLATION OF 2 NEW TOILETS	-300.00
11	114	09/06/2023	46	UNITED MECHANICAL SERVICE	SERVICE CALLS	1,836.50
11	115	09/06/2023	46	UNITED MECHANICAL SERVICE	SERVICE CALL FOR GYM 2 UNITS FROZEN UP	1,500.00
11	116	09/06/2023	76	LAKESHORE LEARNING	24 X 36 TABLES AND CHAIRS FOR MAHAN -KINDER ROOM	1,649.10
11	117	09/06/2023	144	UNIVERSITY SILKSCREEN	PARENT DOESN'T HAVE CREDIT OR DEBIT CARD/PD CASH	16.30
11	120	09/06/2023	119	APPLE INC.	CHROMEBOOK 3110 USB-C TO 3.55 MM HEADPHONE JACK	1,350.00
11	121	09/06/2023	57	DELL MARKETING LP	CHROMEBOOK 3110 X 110	34,344.20
11	122	09/06/2023	158	APPLIED COMPUTER SYSTEMS INC.	ONE YEAR MAINT. FOR ACS400528 10.1.23 THRU 9.30.24	278.60
11	123	09/13/2023	164	STARFALL EDUCATION FOUNDATION	SCHOOL MEMBERSHIP	355.00
11	124	09/13/2023	80019	CINDY S. MCBRIDE	REIMB FOR ONLINE TEACHING PLATFORM	50.00
11	125	09/13/2023	36	AMAZON CAPITAL SERVICES	STADIUM CUPS TO BE DECORATED BY CRICUT CLUB	195.30
11	126	09/13/2023	36	AMAZON CAPITAL SERVICES	24-25 CALENDARS FOR BUSINESS OFFICE	31.48
11	127	09/13/2023	196	LEARNING WITHOUT TEARS	CURSIVE HANDWRITING BOOKS FOR 3RD GRADE	22.68
11	128	09/13/2023	36	AMAZON CAPITAL SERVICES	INSTANT COLD PACKS - 125 COUNT	291.80
11	129	09/20/2023	43	QUILL	HP 48A BLACK STANDARD YIELD TONER CARTRIDGE	100.78
11	130	09/20/2023	37	SECURITY BANK CARD	TEACHERS PAY TEACHERS	39.00
11	131	09/20/2023	20	OKCPS FINANCIAL SERVICES TREAS	TRANSPORTATION TO CIVIC CENTER MUSIC HALL 12.14.23	170.00
11	132	09/20/2023	37	SECURITY BANK CARD	SAM'S RENEW MEMBERSHIP 1 YR. 10.19.23 TO 10.18.24	110.00
11	133	09/27/2023	36	AMAZON CAPITAL SERVICES	MISC STORAGE AND CONTAINER ITEMS	300.00
11	134	09/27/2023	37	SECURITY BANK CARD	NEXT SECURITY-D4P120 SYSTEM SENSOR-SPAC UNIT	125.94
11	135	09/27/2023	139	SIEMENS INDUSTRY, INC.	ISSUES WITH RTU NOT COMMUNICATING	2,899.01
11	136	09/27/2023	139	SIEMENS INDUSTRY, INC.	WORK PERFORMED IN SPAC - RTU NOT COMMUNICATING	2,500.00
11	137	09/27/2023	37	SECURITY BANK CARD	SAM'S BOARD REFRESHMENTS	800.00
11	138	09/27/2023	37	SECURITY BANK CARD	TRACY LUCAS REPAIRS TO OUTSIDE DOOR	300.00

Encumbrance Register

Options: Year: 2023-2024, Date Range: 9/1/2023 - 10/31/2023, Fund Codes: 11, 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	139	09/27/2023	34	SCHOOL SPECIALTY	CHILDCRAFT ALPHABET FRIENDS CARPET	715.46
11	140	09/27/2023	36	AMAZON CAPITAL SERVICES	STORAGE CONTAINERS AND TOILET SEAT (TINY HINEY)	270.00
11	141	09/27/2023	46	UNITED MECHANICAL SERVICE	HVAC ISSUES ROOM B104 (MAHAN) AND HORNBEAK C100	372.75
11	142	10/04/2023	43	QUILL	DELL M11XH BLACK HIGH YIELD TONER CATRIDGE	184.49
11	143	10/04/2023	43	QUILL	HP LJ PRO M283FDW PRINTER HP 206X CARTRIDGES	819.27
11	144	10/04/2023	216	CITY GLASS COMPANY	REPAIRS TO LIBRARY WINDOW SHATTERED BY MOWER	500.00
11	145	10/04/2023	37	SECURITY BANK CARD	ROBINSON'S AT YOUR SERVICE-BIG BOYS SINK	750.00
11	146	10/04/2023	36	AMAZON CAPITAL SERVICES	MATERIAL FOR CRICUT CLUB-4TH GRADE ADVANCEMENT	50.00
11	147	10/04/2023	37	SECURITY BANK CARD	TEACHERS PAY TEACHERS - 1ST GRADE UFLI MATERIAL	52.00
11	148	10/04/2023	37	SECURITY BANK CARD	CPR COURSE ONLINE CPR	15.00
11	149	10/04/2023	46	UNITED MECHANICAL SERVICE	GUARANTEED AGREEMENT FOR 33 UNITS - HVAC	45,084.00
11	150	10/04/2023	46	UNITED MECHANICAL SERVICE	MAINTENANCE AGREEMENT FOR 8 UNITS	5,100.00
11	151	10/04/2023	46	UNITED MECHANICAL SERVICE	EMERGENCY SERVICE CALL FOR GYM - 2 UNITS FROZEN	794.64
11	152	10/19/2023	37	SECURITY BANK CARD	CHICK FIL A WORKING LUNCH	47.22
11	153	10/19/2023	217	BEN E KEITH CO	ITEMS FOR FAMILY HEALTH FAIR NIGHT 10.26.23	867.10
11	154	10/19/2023	37	SECURITY BANK CARD	TOP NOTCH HANDYMAN AND LAWN SERVICES	75.00
11	155	10/19/2023	37	SECURITY BANK CARD	STARS AND STRIPES PIZZA	80.50
11	156	10/19/2023	37	SECURITY BANK CARD	SAMS WATER FOR FAMLY HEALTH FAIR NIGHT 10.26.23	75.00
11	157	10/19/2023	151	DURANTE CONSTRUCTION INC.	REPAIRS TO HOMAN (C107) AND MARTINEX (D107)	690.00
11	158	10/19/2023	88	ACCO BRANDS USA LLC	GBC/ACCO BRAND LAMINATOR FILM	574.46
11	159	10/19/2023	37	SECURITY BANK CARD	CHIPOLTE RR/CS/BK	50.00
11	160	10/25/2023	80044	REBECCA J. KIME	REIMB FOR POSTAGE FOR STUDENT RECORDS 10.6.23	16.69
11	161	10/25/2023	37	SECURITY BANK CARD	CHEROKEE BLDG MATERIALS - CEILING TILE	200.00
11	162	10/25/2023	37	SECURITY BANK CARD	TOP NOTCH HANDYMAN - REPLACE KITCHEN CEILING TILES	300.00
11	163	10/25/2023	171	RUCKER MECHANICAL	LED LIGHTS FOR CLASSROOMS REPLACEMENT	500.00
11	164	10/25/2023	37	SECURITY BANK CARD	JIFFY SHIRTS FOR CRICUT CLUB	125.00
11	165	10/25/2023	37	SECURITY BANK CARD	LOWES GARDEN/SOAKER HOSES FOR SOD	341.80

Encumbrance Register

Options: Year: 2023-2024, Date Range: 9/1/2023 - 10/31/2023, Fund Codes: 11, 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	166	10/25/2023	37	SECURITY BANK CARD	PUMPKINS HORNBEAK/MAHAN KINDER CLASSES	150.00
11	167	10/25/2023	36	AMAZON CAPITAL SERVICES	USB CABLE, AA AND AAA BATTERIES	35.00
11	168	10/25/2023	80026	RUTH M. RAYNER	REIMB FOR MISC DOLLAR TREE ITEMS	40.00
11	169	10/25/2023	37	SECURITY BANK CARD	HOMELAND CAKE/FRUIT/VEGGIES	200.00

Non-Payroll Total: \$98,010.28

Payroll Total: \$31,717.88

Balance Forward: \$2,952,656.88

Report Total: \$3,082,385.04

Stanley Hupfeld Academy @Western Village

1508 NW 106th Street

Oklahoma City, OK 73114

Advisory Board Meeting Dates

2024-2025

- **Monday, August 5, 2024**
- **Monday, September 9, 2024**
- **Monday, October 7, 2024**
- **Monday, November 4, 2024**
- **Monday, December 2, 2024**
- **Monday, February 3, 2025**
- **Monday, March 3, 2025**
- **Monday, April 7, 2025**
- **Monday, May 5, 2025**
- **Monday, June 2, 2025**

All meetings are open to the public and held in the SHA Schwartz Performing Arts Center (SPAC) on the West side of the SHA school campus, 1508 N.W. 106th, Oklahoma City, OK 73114 from 3:45 p.m. to 5:00 p.m.

A quorum is required for action items.

For more information:

Kara.babbitt@integrisok.com

Or

Ruthie.rayner@wvacademy.com

2024-2025

Stanley Hupfeld Academy

July '24						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August '24						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September '24						
Su	M	Tu	W	Th	F	Sa
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October '24						
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		1	2	3	4	5
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November '24						
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December '24						
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8	9	10	11	12	13	14
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22	23	24	25	26	27	28
29	30	31				

January '25						
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26	27	28	29	30	31	

February '25						
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23	24	25	26	27	28	

March '25						
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						1
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April '25						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May '25						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June '25						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DATE / EVENT or HOLIDAY

August 12, 13, 14 - Professional Development Days - All Staff
 August 15- First Day of School
 September 2- Labor Day - No School
 October 8 & 10 - Student Led Conferences 3:15-7:00
 October 14-18- Fall Break - No School
 November 25-29- Thanksgiving Break - No School
 December 20- January 5- Winter Break- No School
 January 6 - Professional Development Day - All Staff Only
 January 7- Return from Winter Break
 January 20 - MLK Day - No School
 February 17- President's Day - No School
 March 11 & 13 - Student Led Conferences 3:15-7:00
 March 17-21 - Spring Break - No School
 April 18- April Day - No School
 May 22- Last Day of School
 May 23 - Teacher Record Day / Professional Development

Yellow Shading = School Not in Session
 Green Shading = Professional Development Days
 Pink Shading = Student Led Conferences

September 27 - End of 1st Quarter (31 days)
 December 19 - End of 2nd Quarter (49 days)
 February 28 - End of 3rd Quarter (37 days)
 May 15 - End of 4th Quarter (53 days)

170 School Days
 2 Student Led Conference Days
 5 Professional Development Days
 177 Total Days



12-5-2023

Accreditation Standards Services
Oklahoma State Department of Education
2500 N. Lincoln Boulevard, Ste. 210
Oklahoma City, OK 73105

RE: Calendar Based Upon Hours

Please accept this letter to the Accreditation Standards Services of the Oklahoma State Department of Education as official notification of the intent of Stanley Hupfeld Academy @ Western Village (55-E001) to operate under a school-hours policy for the 2024-2025 school year.

Oklahoma Statute 70 O.S. § 1-109 states, "For all public schools in Oklahoma, school shall actually be in session and classroom instruction offered for not less than one thousand eighty (1,080) hours each school year, if a district board of education adopts a school-hours policy and notifies the State Board of Education prior to September 15 of the applicable school year."

On December 4, 2023, the Stanley Hupfeld Academy @ Western Village board approved the school-hours calendar for the 2024-2025 school year. A copy of this academic calendar is attached.

Stanley Hupfeld Academy @ Western Village has 170 days per the 2024-2025 calendar. The instructional day is from 8:00 am - 3:15 pm each day. Subtracting 20 minutes for lunch, leaves a total of 415 instructional minutes per day. The total amount of instructional time for the 2024-2025 school year is 170 total days and two parent teacher conference days; 1217.83 hours respectively which exceeds the 1,080 hours requirement.

If you have any questions, please contact me at (405) 751-1774.

Respectfully,

Ruthie Rayner

Ruthie Rayner
Principal

Kara Babbit
Director

OKCPS/SHA CALENDAR COMPARISON 2024-2025

	<u>OKCPS</u>	<u>SHA</u>
First day	August 15	August 15
Last day	May 22	May 22
Work days/no students	8-8 & 8-14	---
PD	Aug. 9-12-13	Aug. 12-13-14
Labor day	Sept. 2	Sept. 2
Fall break	Oct. 17-18	Oct. 14-18
PD	Oct. 21	In school day
Election Day	Nov. 5	In school
Conf. comp. days	Sept. 27-Feb. 21	Nov. 25-26
Thanksgiving	Nov. 25-29	Nov. 27-29
Work day/no students	Dec. 2	In school
Winter break	Dec. 21-Jan. 5	Dec. 20-Jan. 5
PD day	Jan. 6	Jan. 6
M. L. King day	Jan. 20	Jan. 20
President's day	In school	Feb. 17
PD	Feb. 24	In school
Spring break	March 17-21	March 17-21
PD	March 24	In school day
April day	April 18	April 18
PD	Record day	May 23
Total in class days	168	170
PT conference days	2	2
PD days	5	5
Total days	175	177

(SHA total hours 1217.83 – 1080 required)

SHA STAFF CALANDAR
2024-2025

<i>FIRST DAY</i>	<i>AUGUST 15, 2024</i>
<i>LAST DAY</i>	<i>MAY 22, 2025</i>
<i>PD</i>	<i>AUGUST 12/13/14, 2024</i>
BLACKOUT DAYS	August 30, 2024
<i>LABOR DAY</i>	<i>SEPTEMBER 2, 2024</i>
BLACKOUT DAYS	SEPTEMBER 3, 2024
BLACKOUT DAYS	OCTOBER 11, 2024
<i>FALL BREAK</i>	<i>OCTOBER 14-18, 2024</i>
BLACKOUT DAYS	OCTOBER 21, 2024
CONF. COMP. DAYS	<i>OCTOBER 8 & 10, 2024</i>
BLACKOUT DAYS	NOVEMBER 22, 2024
THANKSGIVING BREAK	<i>NOVEMBER 25-29, 2024</i>
BLACKOUT DAYS	DECEMBER 2, 2024
BLACKOUT DAYS	DECEMBER 19, 2024
WINTER BREAK	<i>DECEMBER 20, 2024 – JANUARY 3, 2025</i>
BLACKOUT DAYS/PD	<i>JANUARY 6, 2025</i>
BLACKOUT DAYS	JANUARY 7, 2025
BLACKOUT DAYS	JANUARY 17, 2025
M.L. KING DAY	<i>JANUARY 20, 2025</i>
BLACKOUT DAYS	JANUARY 21, 2025
BLACKOUT DAYS	FEBRUARY 14, 2025
PRESIDENT DAY	FEBRUARY 17, 2025
BLACKOUT DAY	FEBRUARY 18, 2025
CONF. COMP. DAYS	MARCH 11 & 13, 2025
BLACKOUT DAYS	MARCH 14, 2025
SPRING BREAK	<i>MARCH 17-21, 2025</i>
BLACKOUT DAYS	MARCH 24, 2025
BLACKOUT DAYS	APRIL 17, 2025
APRIL DAY	<i>APRIL 18, 2025</i>
BLACKOUT DAYS	APRIL 21, 2025
BLACKOUT DAYS	MAY 23, 2025 (LDS-5.22.25)



Stanley Hupfeld
ACADEMY
AT WESTERN VILLAGE

1508 NW 106th St • Oklahoma City, OK 73114 • (405) 751-1774
Stanley Hupfeld Academy creates a community of lifelong learners through positive connections and a rigorous, integrated curriculum to inspire excellence.



Before



After



Before



After



Before



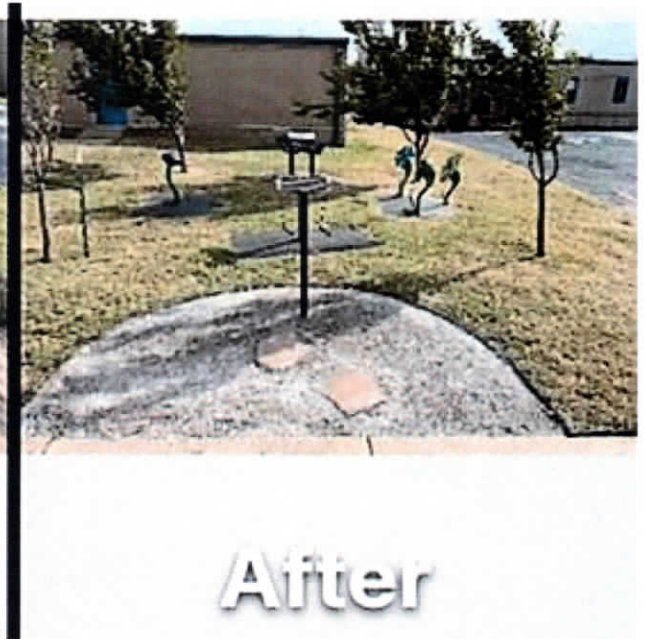
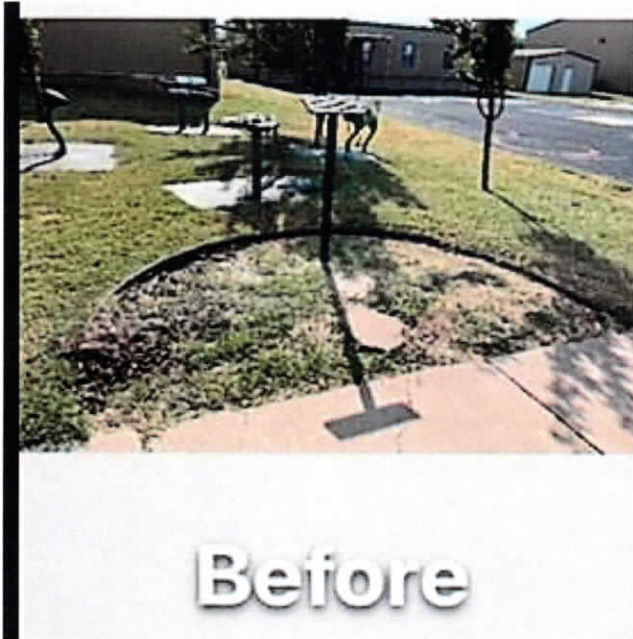
After

Crossings Work Day October 2023 - Thank you Crossings Volunteers!



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Stanley Hupfeld Academy creates a community of lifelong learners through positive connections and a rigorous, integrated curriculum to inspire excellence.

11/16/2023

I am happy to share our school report card that was released from the Oklahoma State Department of Education. We moved up 35% from last year to an 81 "B" as our letter grade. I would like to thank our students, staff, mentors and parents for your hard work and dedication. Our students gains in the Oklahoma State Testing Program (OSTP) and on the English Language Assessments (WIDA/ ACCESS) impacted this progress immensely. In addition, students' daily attendance has increased and impacted the "Chronic Absenteeism" category.

We will continue to work diligently to implement educational programs that move our students to success and are aligned with the state standards. During the 2023-2024 school year we have taken on many new initiatives that have had significant impact on our students' learning. These include:

- University of Florida Literacy Intervention (UFLI) Phonics instruction
- Handwriting Without Tears Program
- Targeting our most at-risk learners through the Response to Intervention Model
- Return of the School Counseling Program
- Return of a Certified Reading Coach to support literacy

We are proud of the accomplishments of our students, applaud our staff for their dedicated efforts in ensuring student learning, and recognize your support as an integral part of our success. By analyzing data and targeting the needs of our students, we are confident that we will continue to make gains in each academic area. If you have questions regarding the accountability report, please do not hesitate to contact me.

Sincerely,

Ruthie Rayner

Ruthie Rayner

Principal

INDICATORS

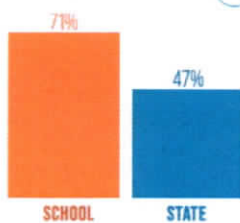
View by Student Group ▾

ACADEMIC ACHIEVEMENT

B

How prepared are students for the next grade, course or level?

Points Possible: 35



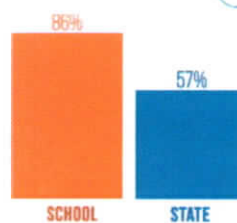
[MORE DETAILS >](#)

ACADEMIC GROWTH

A

How are students growing compared to their performance the previous year?

Points Possible: 30



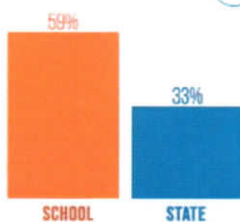
[MORE DETAILS >](#)

ENGLISH LANGUAGE PROFICIENCY PROGRESS

B

How well are English learners meeting their language-acquisition targets?

Points Possible: 10



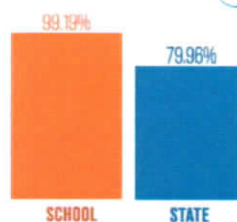
[MORE DETAILS >](#)

CHRONIC ABSENTEEISM

A

What percentage of students is in good attendance?

Points Possible: 10



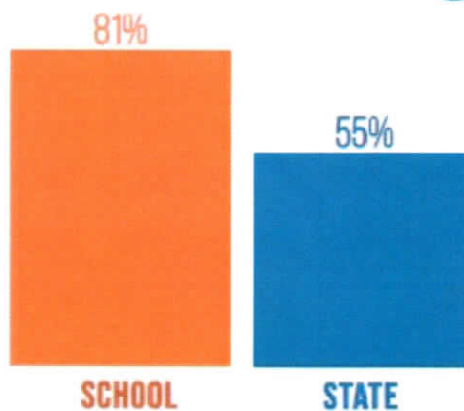
[MORE DETAILS >](#)

OVERALL

B

How did the school perform overall?

Points Possible: 85



Congratulations SHA STAFF!

Q Search for a student

SCHOOL
HUFFELD ACAD./WESTERN VILLAGE (HUFFELD/W VILLAGE)
55E003973 PK 05 GRADES

TITLE I ✓

Contact School Data Student Data Reports - School Report Card ▾ Conflicts Appeals

Year 2023 ▾ Overall Academic Achievement Academic Growth ELPA Progress Chronic Absenteeism

OVERALL

VIEW BY STUDENT GROUP ▾

The overall grade represents your school's grade based on all of the indicator grades put together.

Points Possible: 85



Download Overall Report Card Indicator Guide

Indicator	Points	Points Max	Score	Letter Grade
Academic Achievement	24.70	35	70.57	B
Academic Growth	25.84	30	86.13	A
ELPA Progress	8.55	10	59.18	B
Chronic Absenteeism	9.66	10	99.19	A
OVERALL	68.75	85	80.88	B

OSTP Overall Participation

Group	Subject	Numerator	Denominator	Participation Pct	Target Met
School	All	275	275	100.00	Y

District Data Profile FFY 2022 (SY 2022-23)



District: Hupfeld Western Village (Okc Charter)

County: OKLAHOMA

Total Student Enrollment Fall 2022: 302

Total Child Count (students with disabilities) Fall 2022: 44

District Achievement of Oklahoma's SPP/APR* Targets

Indicator	District Score	State Target	Meets Target
Indicator 1: Youth Exits by Graduation with a Regular Diploma (FFY 2023 Target)			
<i>Data Source: Special Education End of Year Data Report 2023 (SY22-23)</i>			
<i>Note: Results may differ from other state reports due to calculation & source differences.</i>			
Percent of youth aged 14-21 with IEPs who exited as "graduated with a diploma"	NA	86.0%	NA
Indicator 2: Youth Exits by Drop-Out from School (FFY 2023 Target)			
<i>Data Source: Special Education End of Year Data Report 2023</i>			
<i>Note: Results may differ from other state reports due to calculation & source differences.</i>			
Percent of youth aged 14-21 with IEPs who exited as "dropped out"	NA	<13.9%	NA
Indicators 3A-D: Participation and Performance of Students with Disabilities on Statewide Assessments			
<i>Data Source: Accountability A-F Report Card Data for Spring 2023</i>			
3A: Reading/4 th Grade: Participation Rate	TBD	95.0%	TBD
3A: Reading/8 th Grade: Participation Rate	TBD	95.0%	TBD
3A: Reading/11 th Grade: Participation Rate	TBD	95.0%	TBD
3A: Math/4 th Grade: Participation Rate	TBD	95.0%	TBD
3A: Math/8 th Grade: Participation Rate	TBD	95.0%	TBD
3A: Math/11 th Grade: Participation Rate	TBD	95.0%	TBD

***State Performance Plan/Annual Performance Report**

	District	State Target	Meets Target
3B: Reading/4 th Grade: Rate of Proficiency on Assessment of Grade-level Standards	TBD	8.01%	TBD
3B: Reading/8 th Grade: Rate of Proficiency on Assessment of Grade-level Standards	TBD	5.11%	TBD
3B: Reading/11 th Grade: Rate of Proficiency on Assessment of Grade-level Standards	TBD	6.79%	TBD
3B: Math/4 th Grade: Rate of Proficiency on Assessment of Grade-level Standards	TBD	13.11%	TBD
3B: Math/8 th Grade: Rate of Proficiency on Assessment of Grade-level Standards	TBD	2.74%	TBD
3B: Math/11 th Grade: Rate of Proficiency on Assessment of Grade-level Standards	TBD	3.39%	TBD
3C: Reading/4 th Grade: Rate of Proficiency on Alternate Assessment	TBD	30.96%	TBD
3C: Reading/8 th Grade: Rate of Proficiency on Alternate Assessment	TBD	34.80%	TBD
3C: Reading/11 th Grade: Rate of Proficiency on Alternate Assessment	TBD	44.31%	TBD
3C: Math/4 th Grade: Rate of Proficiency on Alternate Assessment	TBD	61.39%	TBD
3C: Math/8 th Grade: Rate of Proficiency on Alternate Assessment	TBD	16.61%	TBD
3C: Math/11 th Grade: Rate of Proficiency on Alternate Assessment	TBD	52.32%	TBD
3D: Reading/4 th Grade: Gap in Proficiency Rate (All Students v SWD)	TBD	<13.27%	TBD
3D: Reading/8 th Grade: Gap in Proficiency Rate (All Students v SWD)	TBD	<17.45%	TBD
3D: Reading/11 th Grade: Gap in Proficiency Rate (All Students v SWD)	TBD	<22.48%	TBD
3D: Math/4 th Grade: Gap in Proficiency Rate (All Students v SWD)	TBD	<14.55%	TBD
3D: Math/8 th Grade: Gap in Proficiency Rate (All Students v SWD)	TBD	<9.10%	TBD
3D: Math/11 th Grade: Gap in Proficiency Rate (All Students v SWD)	TBD	<14.66%	TBD
Indicators 4A-B: Significant Discrepancy in Suspension/Expulsion			
<i>Data Source: Special Education End of Year Data Report 2023</i>			
4A: Risk ratio for all students with disabilities with long-term suspensions/expulsions	NC	<2.5	NC
4B: Findings of (a) a significant discrepancy by racial identity and (b) policies, procedures or practices that contribute to the finding and do not comply with requirements	0.00	<2.5	Yes

Hupfeld Western Village (Okc Charter)

Indicator 5: School Age Least Restrictive Environment

Data Source: Special Education October 1 Child Count 2022

	District	State Target	Meets Target
A: Percent of students with disabilities inside regular class >80% of the day	83.7%	72.0%	Yes
B: Percent of students with disabilities inside regular class <40% of the day	0.0%	<8.0%	Yes
C: Percent of students with disabilities in separate schools/facilities	0.0%	<0.73%	Yes

Indicator 6: Early Childhood Environments

Data Source: Special Education October 1 Child Count 2022

A: Percent attending regular EC program and receiving majority of special education and services in the regular EC program	0.0%	36.0%	NA
B: Percent attending a separate special education class, separate school, or residential facility	0.0%	<19.0%	Yes
C: Percent receiving special education and related services in the home	0.0%	<1.00%	Yes

Indicator 7: Early Childhood Outcomes

Data Source: Special Education End of Year Data Report 2023

A1, B1, C1: Of those preschool children who entered the preschool program below age expectation, the percent who substantially increased their rate of growth by the time they turned 6 years of age or exited the program.

A2, B2, C2: The percent of preschool children who were functioning within age expectations by the time they turned 6 years of age or exited the program.

Outcome A: Positive social-emotional skills and relationships	A1	100.0%	94.0%	Yes
	A2	100.0%	61.0%	Yes
Outcome B: Acquisition and use of knowledge and skills	B1	100.0%	94.0%	Yes
	B2	100.0%	60.0%	Yes
Outcome C: Use of appropriate behaviors to meet their needs	C1	100.0%	94.0%	Yes
	C2	100.0%	71.5%	Yes

Indicator	District	State Target	Meets Target
Indicator 8: Parent Involvement			
<i>Data Source: Special Education Parent Surveys 2022-23</i>			
Percent of parents who reported that the school facilitated parent involvement to improve services and results	98.3%	94.0%	Yes
Indicator 9: Disproportionality of Racial/Ethnic Representation			
<i>Data Source: Special Education October 1 Child Count 2022</i>			
Is disproportionate representation in special education the result of inappropriate identification? A high risk ratio requires a review of policies, practices and procedures.	1.07	<2.6	Yes
Indicator 10: Disproportionality -- Specific Disabilities			
<i>Data Source: Special Education October 1 Child Count 2022</i>			
Is disproportionate representation in disability categories the result of inappropriate identification? A high risk ratio requires a review of policies, practices and procedures.	0.84	<2.6	Yes
Indicator 11: Child Find			
<i>Data Source: Special Education End of Year Data Report 2023</i>			
Percent of children who were evaluated and eligibility determined within 45 school days of parent consent	100.0%	100.0%	Yes
Indicator 12: Early Childhood Transition			
<i>Data Source: Special Education End of Year Data Report 2023</i>			
Percent of Part C referrals for which Part B eligibility and IEPs, if needed, were completed on or before the child's 3 rd birthday	1.0%	100.0%	Yes
Indicator 13: Secondary Transition			
<i>Data Source: Special Education End of Year Data Report 2023</i>			
Percent of youth aged 16 and above with IEP that includes annual IEP goals and transition services to meet the post-secondary goals	TBD	100.0%	TBD

	District	State Target	Meets Target
Indicator 14: Post-School Outcomes (FFY 2022 Targets)			
Data Source: 2023 Post-School Survey for 2021-2022 Exiters			
Percent of youths who exited secondary schools with IEPs and who:			
A: Enrolled in higher education within one year of exit	NA	22.0%	NA
B: Are competitively employed within one year of exit, and/or A	NA	56.0%	NA
C: Enrolled in other post-secondary education or are otherwise employed, and/or A & B	NA	68.0%	NA
Indicator 15: Resolution Sessions			
Data Source: Special Education Monitoring 2022-23			
Percent of hearing requests that went to resolution sessions and were resolved through settlement agreements	TBD	70.0%	
Indicator 16: Mediation			
Data Source: Special Education Monitoring 2022-23			
Percent of mediations held that resulted in mediation agreements	TBD	70.0%	
State Reported Data Submitted on Time and Accurate			
October 1 Child Count 2022 submitted on time and accurate	Yes	"Yes"	Yes
End of Year Data Report 2023 submitted on time and accurate	Yes	"Yes"	Yes
2022-23 Assurances and LEA agreements submitted on time and accurate	Yes	"Yes"	Yes
NA: indicates that the calculation does not apply for the district NR: indicates that the district did not report indicator data			
NC: indicates that student counts were too small to complete the calculation			
***: indicates that significant discrepancy was found, and OSDE-SES is reviewing policies, practices, & procedures before the final "meets target" can be determined			
For more information, the most recent Oklahoma Annual Performance Report (APR FFY2021) can be located on the OSDE-SES website: http://sde.ok.gov/sde/documents/2012-10-01/special-education-data-and-reporting-part-b-children-ages-3-through-21 .			



SOUTHWEST BUILDERS REMODELING, INC.

4508 N.W. 50th • Oklahoma City, OK 73122 • (405) 789-1022

Stanley Hupfeld Academy
1508 NW 106th
Okc OK

5/11/2023

Clear land for new classrooms
Rough in plumbing for two restrooms
Pour piers and concrete for the new building.
Build 34' x 64' metal building.
Pour any necessary ramps or sidewalks.
The building will have an an 8' drop ceiling, four exit doors, two operating windows and two picture windows.
The flooring will be standard vct with rubber base.
There will be a divider wall down the center with one restroom and storage closet on each side.
All restrooms and classrooms will be code compliant.
The lighting will be 2x4 led in drop ceiling.
Heat and air will be mounted on roof of building.
Outside lighting will be installed
Paint to owners' choice of colors
The outside will be chosen from stock colors.
Reinstall sidewalk cover.

Total

270,960.00

Date

10/23/2023

SEMCO CONSTRUCTION

3116 Sagebrush Place
Yukon, OK 73099
405-495-0544

Name / Address

Project

Stanley Hupfeld Academy
1508 NW 106th
OKC, OK 73114

Description

DEMOLITION

- Disconnect all existing utilities
- Demolish existing building, breezeway and foundation then haul off all debris
- Clear land in construction area, bring in dirt as needed to prep for new building foundation

CONCRETE

- Dig continuous footing, then install four #5 re-bar in footing
- Pour footing using 3500 PSI concrete
- Set forms and pour concrete for a monolithic slab with re-bar
- Pour sidewalks connecting new building to the main school building where breezeways are located

PRE-ENGINEERED METAL BUILDING

- Install 24' by 64' PEMB

INTERIOR FRAMING AND DROP CEILING

- Build 9' walls along the interior perimeter
- Build walls for two bathrooms, storage closet and a center dividing wall
- Install drop acoustical ceiling at 8 ft height throughout
- Install 5/8' gypsum board on all walls
- Install 4 exit doors and two operational windows and two fixed windows

PAINT

- Finish drywall by taping all joints and bedding the joints, then lightly texture the walls
- Paint walls with one coat of primer and two top coats

ELECTRICAL

- Install electrical plugs, 2x4 lay-in LED light fixtures throughout
- Install exterior lighting on all exit doors
- Install low voltage data and phone where needed
- Install fire alarms and smoke detectors per city and state codes

Signature: _____

Date: _____

Total Amount

Date

10/23/2023

SEMCO CONSTRUCTION

3116 Sagebrush Place

Yukon, OK 73099

405-495-0544

Name / Address

Project

Stanley Hupfeld Academy

1508 NW 106th

OKC, OK 73114

Description
PLUMBING <ul style="list-style-type: none">- Install sewer and water to accommodate two ADA bathrooms with vanity sinks- Install toilets and faucet fixtures
HEATING AND AIR CONDITIONING <ul style="list-style-type: none">- Install roof top HVAC units to accommodate square footage
HARDWARE <ul style="list-style-type: none">- Install door hardware- Install bathroom hardware (toilet paper holders, paper towel machine etc..)
FLOORING <ul style="list-style-type: none">- Install VCT and rubber cove base through out
SOD AND FINAL GRADE <ul style="list-style-type: none">- Install sod- Final grade

Signature: _____

Date: _____

Total Amount	\$323,660.37
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Becky Kime

From: tyler@goldsbyconstruction.com
Sent: Thursday, October 5, 2023 9:27 AM
To: Ruthie Rayner; Becky Kime
Subject: Stanley Hupfeld - Building Option Budgets

Mrs. Kime & Rayner,

I hope all is well. I wanted to follow up with you on the pricing for the different options we discussed last week. Below is a rough budget for the couple of options based on the information I currently have.

- Option 1 – Portable Building – 24' x 64' with 2 classrooms. Installed with local utilities is \$322,000.
- Option 2 – Slab on grade building wood framed – 36' x 64' with 2 classrooms. Installed with local utilities is \$633,600.
- Option 3 – Slab on grade building with metal building structure – 36' x 64' with 2 classrooms - \$737,280.

Please understand that these are rough budget numbers. There are many details that would still have to be worked through, but I wanted to make sure you got the information this week. Please review and let me know if you have any questions. Thank you.



Tyler Graves
Preconstruction Manager

Mobile: 405-313-8313
Email: Tyler@GoldsbyConstruction.com

834 West Interstate Drive
Norman, OK 73072



www.GoldsbyConstruction.com

Stanley Hupfeld Academy @ Western Village
2023-2024 Advisory Board – Revised 11.14.23

NAME AND POSITION	COMPANY	ADDRESS	PHONE/FAX	BIRTH DAY	E-MAIL	VOTING MEMBER	DIST.
BABBIT, KARA Board Member Superintendent	INTEGRIS Health Community Benefit	SHA 1508 N.W. 106 th Oklahoma City, OK 73114	405-596-5356		kara.babbitt@integrisk.com	NO	
CASSELL, PARKER Board Member	Heritage Hall	1800 NW 122 nd Street Oklahoma City, OK 73120	405-609-7876	08/06	pcassell@heritagehall.com	YES	OKC
CASSIDY, TOM Board Member Director	INTEGRIS Health Government Relations/Community Benefit	3001 Quail Springs Parkway, Room 421 Oklahoma City, OK 73114	713-480-6014	12/9	tom.cassidy@integrisk.com	YES	OKC
DIXON, SHARI Board Member	City of the Village Police Officer	8041 Brookshire Dr. Oklahoma City, OK 73162	405-313-4843		sharidixon@thevillageok.org	YES	OKC
HARMON, ERIC Board Member	Branch Manager Medical Review & Appeals Branch FAA Mike Monroney Aeronautical Center	4600 NE 90th St OKC, OK 73131	210-268-8628 C	8/26	P4Principles@gmail.com	YES	OKC
HENDERSON, MILLISHA Board Member	Oklahoma Department of Human Services	1413 NW 104 th Terrace Oklahoma City, OK 73114	405-219-9257		mlasberr@yahoo.com	YES	OKC
JACKSON, DAVID Board Member	Executive Director, Oklahoma Secondary Schools Activities Association (OSSAA)	17013 Prestwick Circle Edmond, OK 73012 – HOME (EPS) 7300 N Broadway Ext. OKC, OK 73116 – WORK	405-973-5901 C 405-840-1116 W	11/20	djackson@ossaa.com mwoods@ossaa.com	YES	EPS
JENKINS, JAY Treasurer	President, Oklahoma Consulting & Accounting Services, LLC	116 W Breckenridge Avenue Bixby, OK 74008	918-366-4440		jaylocas@gmail.com	NO	
KIME, BECKY Minutes/Encumbrance Clerk	SHA Business Manager	Stanley Hupfeld Academy 1508 N.W. 106 th Oklahoma City, OK 73114Aca	405-408-8414	9/21	becky.kime@wvacademy.com	NO	
LEONARD, SKIP Board Member	VP, Foundation INTEGRIS Health	3001 Quail Spring Parkway 4 th Floor Oklahoma City, OK 73114	405-951-5007 Assistant, Tanja Dufrene		skip.leonard@integrisk.com	YES	EPS
LYONS, KYLIE	Ph.D.	1800 NW 122 nd Street	405-227-9189 C	11/1	klyons@heritagehall.com	YES	PC

Board Member	Director of School Counseling Upper School Counselor Heritage Hall	Oklahoma City, OK 73120	405-936-3166 W				
MILLINGTON, PAM Board Chair	Retired Pastor, Missions/Outreach Crossings Community Church	1608 Tall Trees Way OKC, OK 73131	C 405-823-9468 Backup (church) 405-755-2227	8/10	pmillington06@gmail.com	YES	EPS
RAYNER, RUTHIE	SHA PRINCIPAL	1508 NW 106 TH Street, OKC, OK 73114	405.751.1774	3/17	Ruthie.rayner@wwacademy.com	NO	EPS
SAVAGE, CHRISTY Board Clerk	SHA Office Manager	1508 NW 106 th Street, OKC, OK 73114	405.751.1774-W	1/27	Christy.savage@wwacademy.com	NO	OKC
VERA, JOHN Board Member Legal Counsel	INTEGRIS Legal	3001 Quail Springs Parkway 2 nd Floor Oklahoma City, OK 73134	405-951-4786 W	5/16	john.vera@integrisok.com	YES	NPS
WHALEY, SUZAN Board Member	Community Volunteer	3804 NW 62 Street Oklahoma City, OK 73112	405-823-8346 C	4/9	suzan.whaley@yahoo.com	YES	PC

Notices: David Hooten – Oklahoma County Clerk 320 Robert S. Kerr Ave. Room 105, OKC, OK 73102