

**NOTICE OF MEETING**  
**STANLEY HUPFELD ACADEMY at Western Village**  
1508 NW 106<sup>th</sup> Street, OKC, OK 73114

**REGULAR MEETING OF THE ADVISORY BOARD - M O N D A Y, September 8<sup>th</sup>**

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 the 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 August 2025, by Ruthie Rayner*

**1. Welcome and Introductions**

Kylie Lyons, Chair

**2. Connect to Purpose**

Ruthie Rayner, Superintendent /Principal

- SHA Website Overview- [www.wvacademy.com](http://www.wvacademy.com)
- Video Message from Mr. Hupfeld

**3. Consent Items for Approval**

Kylie Lyons, Chair

- Board Meeting **Minutes** for August 4, 2025
- July 2025 **Financials-25-26 Estimate of Needs**
- **August 2025 Financials:**  
**Encumbrances-GF-15,61-63,67,69-94-\$31,617.62**  
**Encumbrances-BF-3-4,6-7 = \$3102.53**

**4. Discussion and Possible Board Action for the 25-26 Stipends**

Ruthie Rayner, Superintendent/Principal

**5. Discussion and Possible Board Action for the following policies:**

- Mandatory Child Abuse Reporting & Annual Training Attestation
- HB 1087 Policy-Minutes to Days Letter & Calendar

Ruthie Rayner, Superintendent/Principal

**6. Discussion of Charter Renewal**

Kylie Lyons, Chair

**Proposed Conversion Charter vs. Stand-Alone Charter Pros/Cons**

**7. Superintendent / Principal's Report**

Ruthie Rayner, Superintendent /Principal

- New School Year Update- Enrollment Numbers/Staffing
- Kite Day Plans with Heritage Hall
- Volunteer Report- Crossings Back to School Workday
- Mentor Program
- Conflict of Interest Board Members

**8. New Business**

**9. Adjourn**

STANLEY HUPFELD ACADEMY (SHA) AT WESTERN VILLAGE  
ADVISORY COUNCIL, MINUTES OF REGULAR MEETING  
August 4, 2025

ATTENDEES

Voting members in attendance: Parker Cassell, Mike Chavez, Shari Dixon, Bob Eichenberg, Jessica Fraire, Eric Harmon, Milisha Henderson, David Jackson, John Vera, and Suzan Whaley.

Voting Members Absent: Kylie Lyons

Non-voting members absent:

School Staff and Guests in Attendance: Ruthie Rayner (Principal), Christy Savage (Board Clerk), Becky Kime (Minutes Clerk), Heather Meldrum (SHA Counselor).

The meeting was called to order at 3:49 pm by Ruthie Rayner, Superintendent.

Consent Agenda

On a motion by Milishia Henderson, 2<sup>nd</sup>, Parker Cassell, the following Consent Agenda items were unanimously approved as presented. A Vote was taken, and the consent agenda was approved.

- **Minutes** -minutes of June 2, 2025, Board Meeting.
- **Income Statements and Monthly Financial Reports**, including Compilation Reports. 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 May 2025 and June 2025 **Monthly Financial Reports.**  
**Encumbrance Register for May & June 2025:** Encumbrances -7,9-10,12-13,15-16,18-19,26,29-30,33-35,37-38,40-41,43-44,47-49,57,95,102-103,112,162,172,201,211-212,219,233,249,252-254,262,267-271,275,277-283 from the General Fund totaling \$81,642.82.  
Building Fund 21, 16-19,24,27-31 totaling \$25,507.97.  
2025-26 General Fund Encumbrances 1-66 totaling \$809,112.75.  
2025-26 Building Fund Encumbrances 1-5 totaling \$3750.00.

Superintendent/Principal's Report:

- Mentor Program-Kathy Lowder is the program director and is recruiting new mentors.
- OSTP Update Test Scores
- Charter Renewal-Several Options were presented at this meeting.

The motion to adjourn by Eric Harmon, 2<sup>nd</sup> Bob Eichenberg, 5:22 pm. The motion carries.

NEXT MEETING: Monday, September 8, 2025, 3:45 pm.

Approved: \_\_\_\_\_ Becky Kime, Minutes Clerk\*Note: Attachment: Record of roll call votes

[illegible]

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

Board of Education of OKC Charter: Hupfield/W Village Public Schools  
District No. E-3  
County of Oklahoma  
State of Oklahoma

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

Pursuant to the requirements of 68 O. S. 2001 Section 3002, we submit herewith, for your consideration the within statement of the financial condition of the Board of Education of OKC Charter: Hupfield/W Village Public Schools, District No. E-3, County of Oklahoma for the fiscal year beginning July 1, 2025, and ending June 30, 2026, together with an itemized statement of the estimated Income and Probable Needs of said School District for the ensuing fiscal year. We have separately prepared, executed and submit Financial Statements for the Fiscal Year so terminated, and Estimate of Requirements for the ensuing Fiscal Year, for such Sinking Fund, if any, as pertains to this District for the Bond, Coupon, and Judgment indebtedness, if any, outstanding and unpaid as of June 30, 2026, and also for the Sinking Fund of any disorganized District whose area or the major portion thereof is now embraced within the boundaries of this District; and this Certificate is as applicable thereto as if fully embodied therein. The same have been prepared in conformity with Statute.

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

Prepared by: Jenkins & Kemper, CPAs, PC

Submitted to the Oklahoma County Excise Board

This \_\_\_\_\_ Day of \_\_\_\_\_, 2025

School Board Member's Signatures

Chairman: \_\_\_\_\_

Clerk: \_\_\_\_\_

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

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

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

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

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

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

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

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

Treasurer: 

In addition,

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

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

3. We also certify that a levy of 15.000 Mills over and above the number of mills allocated by the County Excise Board will be reasonably necessary for the proper conduct of the affairs of said school district during the fiscal year 2025-2026.

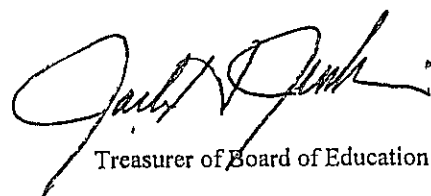
4. We also certify that, after due and legal notice of an election thereon, an emergency levy of 5.000 Mills, over and above the number of mills provided by Law and allocated by the County Excise Board in addition thereto for school purposes, were made permanent by election.

5. We also certify that, after due and legal notice of an election thereon, a local support levy of 10.000 Mills, in addition to the levies hereinbefore provided, were made permanent by election.

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

Clerk of Board of Education

President of Board of Education

  
Treasurer of Board of Education

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
My Commission Expires

Affidavit of Publication

State of Oklahoma, County of Oklahoma

I, \_\_\_\_\_, the undersigned duly qualified and acting Clerk of the Board of Education of OKC Charter: Hupfield/W Village Public Schools, School District No. E-3, County and State aforesaid, beir duly sworn according to law, hereby depose and say:

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

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

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

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

\_\_\_\_\_  
Clerk, Board of Education

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
My Commission Expires

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



**JENKINS & KEMPER**  
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA  
MICHAEL KEMPER, CPA

**Independent Accountant's Compilation Report**

August 7, 2025

Honorable Board of Education  
Stanley Hupfeld Academy  
District No. E-003, Oklahoma County

We have compiled the 2024-2025 prescribed financial statements as of and for the fiscal year ended June 30, 2025, and the 2025-2026 Estimate of Needs (S.A.&I. Form 2661R06) and Publication Sheet (S.A.&I. Form 2662R06) for District No. E-003, Oklahoma County, included in the accompanying prescribed form. We have not audited or reviewed the prescribed financial statements, estimate of needs and publication sheet forms referred to above and, accordingly, do not express an opinion or provide any assurance about whether the prescribed financial statements, estimate of needs and publication sheet forms are in accordance with the basis of accounting prescribed by the Office of the Oklahoma State Auditor and Inspector.

Management is responsible for the preparation and fair presentation of the prescribed financial statements, estimate of needs and publication sheet in accordance with the applicable prescribed financial framework and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the prescribed financial statements, estimate of needs and publication sheet.

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

The prescribed financial statements, estimate of needs and publication sheet forms are presented in accordance with the requirements prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B., as defined by rules promulgated by the Oklahoma State Department of Education per 70 OS § 5-134.1.D., which differ from generally accepted accounting principles. Accordingly, these prescribed forms are not designed for those who are not informed about such differences.

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

We are not independent with respect to Stanley Hupfeld Academy.

Sincerely,

*Jenkins & Kemper, CPAs P.C.*

Jenkins & Kemper  
Certified Public Accountants, P.C.

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

EXHIBIT 'A'

Schedule 1: Current Balance Sheet for June 30, 2025		Amount
<b>ASSETS:</b>		\$1,061,992.48
Cash Balances		\$0.00
Investments		\$1,061,992.48
<b>TOTAL ASSETS</b>		
<b>LIABILITIES AND RESERVES:</b>		\$7,026.13
Warrants Outstanding		\$0.00
Reserve for Interest on Warrants		\$11,893.79
Reserves From Schedule 8		\$18,919.92
<b>TOTAL LIABILITIES AND RESERVES</b>		\$1,043,072.56
<b>CASH FUND BALANCE JUNE 30, 2025</b>		\$1,061,992.48
<b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b>		

Schedule 2: Revenue and Requirements, 2024-2025		
REVENUE:	Estimated Budget	Actual Revenue & Expenditures
Revenues, Non-Revenue Receipts & Cash Balances (Schedule 6)	\$3,413,948.36	\$4,490,883.05
LESS: REQUIREMENTS:	\$3,413,948.36	\$3,447,810.49
Expenditures (Schedule 8)	\$0.00	\$1,043,072.56
<b>CASH FUND BALANCE JUNE 30, 2025</b>		

Schedule 3: General Fund Cash Accounts of Current and all Prior Years				
	2024-25	2023-24	PRE-2023	Total
<b>CURRENT AND ALL PRIOR YEARS</b>	\$0.00	\$668,100.99	\$0.00	\$668,100.99
Cash Balance Reported to Excise Board 6-30-24				
<b>REVENUES, NON-REVENUE RECEIPTS &amp; CASH BALANCE</b>				
Revenues/Non-Rev (Sch 6 Source Codes 1000 to 5999)	\$3,915,481.36	\$0.00	\$0.00	\$3,915,481.36
Cash Balances Transferred (Sch 6 Source Code 6110)	\$575,385.00	-\$575,385.00	\$0.00	\$0.00
Prior Year Lapsed Appropri (Sch 6 Source Code 6130)	\$0.00	\$0.00	\$0.00	\$0.00
Estopped Warrants (Sch 6 Source Code 6140)	\$16.69	-\$16.69	\$0.00	\$0.00
Interfund Transfers (Sch 6 Source Code 6200)	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES, NON-REVENUE RECEIPTS &amp; CASH BALANCE</b>	\$4,490,883.05	-\$575,401.69	\$0.00	\$3,915,481.36
Warrants Paid of Year in Caption	\$3,428,890.57	\$92,699.30	\$0.00	\$3,521,589.87
<b>TOTAL DISBURSEMENTS</b>	\$3,428,890.57	\$92,699.30	\$0.00	\$3,521,589.87
<b>CASH &amp; INVESTMENTS BALANCE JUNE 30, 2025</b>	\$1,061,992.48	\$0.00	\$0.00	\$1,061,992.48
Reserve for Warrants Outstanding (Schedule 4)	\$7,026.13	\$0.00	\$0.00	\$7,026.13
Reserve for Encumbrances (Schedule 8)	\$11,893.79	\$0.00	\$0.00	\$11,893.79
Reserve for Encumbrances (Schedule 8)	\$18,919.92	\$0.00	\$0.00	\$18,919.92
<b>TOTAL LIABILITIES AND RESERVE</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>DEFICIT:</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>CASH FUND BAL FORWARD TO SUCCEEDING YEAR</b>	\$1,043,072.56	\$0.00	\$0.00	\$1,043,072.56

Schedule 4: General Fund Warrant Accounts of Current and all Prior Years				
	2024-25	2023-24	PRE-2023	Total
<b>CURRENT AND ALL PRIOR YEARS</b>	\$0.00	\$72,389.98	\$0.00	\$72,389.98
Warrants Outstanding 6-30 of Year in Caption	\$3,435,916.70	\$20,326.01	\$0.00	\$3,456,242.71
Warrants Registered During Year	\$3,435,916.70	\$92,715.99	\$0.00	\$3,528,632.69
<b>TOTAL</b>	\$3,428,890.57	\$92,699.30	\$0.00	\$3,521,589.87
Warrants Paid During Year	\$0.00	\$0.00	\$0.00	\$0.00
Warrants Converted to Bonds or Judgments	\$0.00	\$16.69	\$0.00	\$16.69
Warrants Estopped by Statute/Canceled	\$3,428,890.57	\$92,715.99	\$0.00	\$3,521,606.56
<b>TOTAL WARRANTS RETIRED</b>	\$7,026.13	\$0.00	\$0.00	\$7,026.13
<b>BALANCE WARRANTS OUTSTANDING JUNE 30, 2025</b>				

Schedule 5: 2024 Ad Valorem Tax Account		0.000 Mills	Amount
ACCOUNTS COVERING THE PERIOD JULY 1, 2024 TO JUNE 30, 2025			\$0.00
2024 Net Valuation Certified to County Excise Board			\$0.00
Total Proceeds of Levy as Certified			\$0.00
Additions:			\$0.00
Deductions:			\$0.00
Gross Balance Tax			\$0.00
Less Reserve for Delinquent Tax			\$0.00
Reserve for Protests Pending			\$0.00
Balance Available Tax			\$0.00
Deduct 2024 Tax Apportioned			\$0.00
Net Balance 2024 Tax in Process of Collection			\$0.00
Excess Collections			\$0.00

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

EXHIBIT 'A'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances		
SOURCE	2024-25 Account	
	AMOUNT ESTIMATED	ACTUALLY COLLECTED
<b>1000 DISTRICT SOURCES OF REVENUE:</b>		
1100 TAXES LEVIED/ASSESSED		
1110 Ad Valorem Tax Levy (Current Year)	\$0.00	\$0.00
1120 Ad Valorem Tax Levy (Prior Years)	\$0.00	\$0.00
1130 Revenue In Lieu Of Taxes	\$0.00	\$0.00
1140 Revenue From Local Governmental Units Other Than Leas	\$0.00	\$0.00
1190 Other Taxes	\$0.00	\$0.00
TOTAL TAXES LEVIED/ASSESSED	\$0.00	\$0.00
1200 Tuition & Fees	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	\$0.00	\$0.00
1400 Rental, Disposals and Commissions	\$0.00	\$4,265.12
1500 Reimbursements	\$0.00	\$5,333.10
1600 Other Local Sources of Revenue	\$0.00	\$236,800.27
1700 Child Nutrition Programs	\$0.00	\$345.00
1800 Athletics	\$0.00	\$0.00
TOTAL DISTRICT SOURCES OF REVENUE	\$0.00	\$246,743.49
<b>2000 INTERMEDIATE SOURCES OF REVENUE:</b>		
2100 County 4 Mill Ad Valorem Tax	\$0.00	\$0.00
2200 County Apportionment (Mortgage Tax)	\$0.00	\$0.00
2300 Resale of Property Fund Distribution	\$0.00	\$0.00
2900 Other Intermediate Sources of Revenue	\$0.00	\$0.00
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$0.00	\$0.00
<b>3000 STATE SOURCES OF REVENUE:</b>		
3100 STATE DEDICATED SOURCES OF REVENUE		
3110 Gross Production Tax	\$0.00	\$0.00
3120 Motor Vehicle Collections	\$0.00	\$0.00
3130 Rural Electric Cooperative Tax	\$0.00	\$0.00
3140 State School Land Earnings	\$0.00	\$0.00
3150 Vehicle Tax Stamps	\$0.00	\$0.00
3160 Farm Implement Tax Stamps	\$0.00	\$0.00
3170 Trailers and Mobile Homes	\$0.00	\$0.00
3190 Other Dedicated Revenue	\$0.00	\$0.00
TOTAL STATE DEDICATED SOURCES OF REVENUE	\$0.00	\$0.00
3200 STATE AID - NONCATEGORICAL		
3210 Foundation and Salary Incentive Aid	\$2,089,272.22	\$2,182,765.26
3220 Mid-Term Adjustment For Attendance	\$0.00	\$0.00
3230 Teacher Consultant Stipend	\$0.00	\$0.00
3240 Disaster Assistance	\$0.00	\$0.00
3250 Flexible Benefit Allowance	\$219,446.16	\$230,254.80
TOTAL STATE AID - NONCATEGORICAL	\$2,308,718.38	\$2,413,020.06
3300 State Aid - Competitive Grants - Categorical	\$0.00	\$0.00
3400 State - Categorical	\$18,613.17	\$228,938.11
3500 Special Programs	\$0.00	\$0.00
3600 Other State Sources of Revenue	\$0.00	\$0.00
3700 Child Nutrition Program	\$2,177.17	\$2,030.22
3800 State Vocational Programs - Multi-Source	\$0.00	\$0.00
TOTAL STATE SOURCES OF REVENUE	\$2,329,508.72	\$2,643,988.39
<b>4000 FEDERAL SOURCES OF REVENUE:</b>		
4100 Grants-In-Aid Direct From The Federal Government	\$0.00	\$0.00
4200 Disadvantaged Students	\$266,895.85	\$278,743.62
4300 Individuals With Disabilities	\$72,603.72	\$70,223.91
4400 No Child Left Behind	\$10,161.06	\$12,830.89
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$0.00	\$0.00
4600 Other Federal Sources Passed Through State Dept Of Education	\$0.00	\$382,672.92
4700 Child Nutrition Programs	\$159,394.01	\$280,278.14
4800 Federal Vocational Education	\$0.00	\$0.00
TOTAL FEDERAL SOURCES OF REVENUE	\$509,054.64	\$1,024,749.48
<b>5000 NON-REVENUE RECEIPTS:</b>		
TOTAL NON-REVENUE RECEIPTS	\$0.00	\$0.00
<b>6000 BALANCE SHEET ACCOUNTS:</b>		
6100 CASH ACCOUNTS		
6110 Cash Forward	\$575,385.00	\$575,385.00
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$0.00	\$0.00
6140 Estopped Warrants by Statute	\$0.00	\$16.69
TOTAL CASH ACCOUNTS	\$575,385.00	\$575,401.69
6200 Interfund Transfers	\$0.00	\$0.00
TOTAL BALANCE SHEET ACCOUNTS	\$575,385.00	\$575,401.69
<b>GRAND TOTAL</b>	<b>\$3,413,948.36</b>	<b>\$4,490,883.05</b>

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

EXHIBIT 'A'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances (Continued)				
SOURCE	2024-25 Account OVER/UNDER	BASIS AND LIMIT OF ENSUING	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
<b>1000 DISTRICT SOURCES OF REVENUE:</b>				
1100 TAXES LEVIED/ASSESSED				
1110 Ad Valorem Tax Levy (Current Year)	\$0.00	0.00%	\$0.00	\$0.00
1120 Ad Valorem Tax Levy (Prior Years)	\$0.00	0.00%	\$0.00	\$0.00
1130 Revenue In Lieu Of Taxes	\$0.00	0.00%	\$0.00	\$0.00
1140 Revenue From Local Governmental Units Other Than Leas	\$0.00	0.00%	\$0.00	\$0.00
1190 Other Taxes	\$0.00	0.00%	\$0.00	\$0.00
TOTAL TAXES LEVIED/ASSESSED	\$0.00		\$0.00	\$0.00
1200 Tuition & Fees	\$0.00	0.00%	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	\$0.00	0.00%	\$0.00	\$0.00
1400 Rental, Disposals and Commissions	\$4,265.12	0.00%	\$0.00	\$0.00
1500 Reimbursements	\$5,333.10	0.00%	\$0.00	\$0.00
1600 Other Local Sources of Revenue	\$236,800.27	0.00%	\$0.00	\$0.00
1700 Child Nutrition Programs	\$345.00	0.00%	\$0.00	\$0.00
1800 Athletics	\$0.00	0.00%	\$0.00	\$0.00
TOTAL DISTRICT SOURCES OF REVENUE	\$246,743.49		\$0.00	\$0.00
<b>2000 INTERMEDIATE SOURCES OF REVENUE:</b>				
2100 County 4 Mill Ad Valorem Tax	\$0.00	0.00%	\$0.00	\$0.00
2200 County Apportionment (Mortgage Tax)	\$0.00	0.00%	\$0.00	\$0.00
2300 Resale of Property Fund Distribution	\$0.00	0.00%	\$0.00	\$0.00
2900 Other Intermediate Sources of Revenue	\$0.00	0.00%	\$0.00	\$0.00
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$0.00		\$0.00	\$0.00
<b>3000 STATE SOURCES OF REVENUE:</b>				
3100 STATE DEDICATED SOURCES OF REVENUE:				
3110 Gross Production Tax	\$0.00	0.00%	\$0.00	\$0.00
3120 Motor Vehicle Collections	\$0.00	0.00%	\$0.00	\$0.00
3130 Rural Electric Cooperative Tax	\$0.00	0.00%	\$0.00	\$0.00
3140 State School Land Earnings	\$0.00	0.00%	\$0.00	\$0.00
3150 Vehicle Tax Stamps	\$0.00	0.00%	\$0.00	\$0.00
3160 Farm Implement Tax Stamps	\$0.00	0.00%	\$0.00	\$0.00
3170 Trailers and Mobile Homes	\$0.00	0.00%	\$0.00	\$0.00
3190 Other Dedicated Revenue	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STATE DEDICATED SOURCES OF REVENUE	\$0.00		\$0.00	\$0.00
3200 STATE AID - NONCATEGORICAL				
3210 Foundation and Salary Incentive Aid	\$93,493.04	0.00%	\$0.00	\$0.00
3220 Mid-Term Adjustment For Attendance	\$0.00	0.00%	\$2,100,000.00	\$2,100,000.00
3230 Teacher Consultant Stipend	\$0.00	0.00%	\$0.00	\$0.00
3240 Disaster Assistance	\$0.00	0.00%	\$0.00	\$0.00
3250 Flexible Benefit Allowance	\$10,808.64	101.93%	\$234,690.36	\$234,690.36
TOTAL STATE AID - NONCATEGORICAL	\$104,301.68		\$2,334,690.36	\$2,334,690.36
3300 State Aid - Competitive Grants - Categorical	\$0.00	0.00%	\$0.00	\$0.00
3400 State - Categorical	\$210,324.94	8.15%	\$18,648.02	\$18,648.02
3500 Special Programs	\$0.00	0.00%	\$0.00	\$0.00
3600 Other State Sources of Revenue	\$0.00	0.00%	\$0.00	\$0.00
3700 Child Nutrition Program	-\$146.95	95.00%	\$1,928.71	\$1,928.71
3800 State Vocational Programs - Multi-Source	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STATE SOURCES OF REVENUE	\$314,479.67		\$2,355,267.09	\$2,355,267.09
<b>4000 FEDERAL SOURCES OF REVENUE:</b>				
4100 Grants-In-Aid Direct From The Federal Government	\$0.00	0.00%	\$0.00	\$0.00
4200 Disadvantaged Students	\$11,847.77	69.96%	\$195,000.00	\$195,000.00
4300 Individuals With Disabilities	-\$2,379.81	85.44%	\$60,000.00	\$60,000.00
4400 No Child Left Behind	\$2,669.83	97.42%	\$12,500.00	\$12,500.00
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$0.00	0.00%	\$0.00	\$0.00
4600 Other Federal Sources Passed Through State Dept Of Education	\$382,672.92	0.00%	\$0.00	\$0.00
4700 Child Nutrition Programs	\$120,884.13	88.31%	\$247,500.00	\$247,500.00
4800 Federal Vocational Education	\$0.00	0.00%	\$0.00	\$0.00
TOTAL FEDERAL SOURCES OF REVENUE	\$515,694.84		\$515,000.00	\$515,000.00
5000 NON-REVENUE RECEIPTS:	\$0.00	0.00%	\$0.00	\$0.00
TOTAL NON-REVENUE RECEIPTS	\$0.00		\$0.00	\$0.00
<b>6000 BALANCE SHEET ACCOUNTS:</b>				
6100 CASH ACCOUNTS				
6110 Cash Forward	\$0.00	181.28%	\$1,043,072.56	\$1,043,072.56
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$0.00	0.00%	\$0.00	\$0.00
6140 Estopped Warrants by Statute	\$16.69	0.00%	\$0.00	\$0.00
TOTAL CASH ACCOUNTS	\$16.69		\$1,043,072.56	\$1,043,072.56
6200 Interfund Transfers	\$0.00	0.00%	\$0.00	\$0.00
TOTAL BALANCE SHEET ACCOUNTS	\$16.69		\$1,043,072.56	\$1,043,072.56
GRAND TOTAL	\$1,076,934.69		\$3,913,339.65	\$3,913,339.65

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

EXHIBIT 'A'

Schedule 7: Report of Prior Year Warrants Issued From Reserves			
FISCAL YEAR ENDING JUNE 30, 2024			
	RESERVES 06-30-2024	WARRANTS ISSUED SINCE	BALANCE LAPSED
TOTAL PRIOR YEAR RESERVES	\$20,326.01	\$20,326.01	\$0.00

Schedule 8: Report of Current Year Expenditures			
FISCAL YEAR ENDING JUNE 30, 2025			
APPROPRIATED ACCOUNTS	APPROPRIATIONS		
	ORIGINAL	SUPPLEMENTAL ADJUSTMENTS	FINAL APPROPRIATIONS
1000 INSTRUCTION	\$1,800,236.10	\$118,582.29	\$1,918,818.39
2000 SUPPORT SERVICES:			
2100 Support Services - Students	\$187,445.44	\$0.00	\$187,445.44
2200 Support Services - Instructional Staff	\$57,009.19	\$0.00	\$57,009.19
2300 Support Services - General Administration	\$48,405.46	\$0.00	\$48,405.46
2400 Support Services - School Administration	\$195,702.38	\$0.00	\$195,702.38
2500 Support Services - Business	\$121,023.50	\$0.00	\$121,023.50
2600 Operations And Maintenance of Plant Services	\$413,702.94	\$0.00	\$413,702.94
2700 Student Transportation Services	\$472.00	\$0.00	\$472.00
TOTAL SUPPORT SERVICES	\$1,023,760.91	\$0.00	\$1,023,760.91
3000 OPERATION OF NON-INSTRUCTION SERVICES:			
3100 Child Nutrition Programs Operations	\$258,359.37	\$0.00	\$258,359.37
3200 Other Enterprise Service Operations	\$0.00	\$0.00	\$0.00
3300 Community Services Operations	\$0.00	\$0.00	\$0.00
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$258,359.37	\$0.00	\$258,359.37
4000 FACILITIES ACQUISITION & CONSTRUCTION SERVICES:			
4200 Land Acquisition Services	\$0.00	\$0.00	\$0.00
4300 Land Improvement Services	\$298,686.15	\$0.00	\$298,686.15
4400 Architecture and Engineering Services	\$0.00	\$0.00	\$0.00
4500 Educational Specifications Development Services	\$0.00	\$0.00	\$0.00
4600 Building Acquisition and Construction Services	\$32,905.83	\$0.00	\$32,905.83
4700 Building Improvement Services	\$0.00	\$0.00	\$0.00
TOTAL FACILITIES ACQUISITION & CONST. SERVICES	\$331,591.98	\$0.00	\$331,591.98
5000 OTHER OUTLAYS:			
5100 Debt Service	\$0.00	\$0.00	\$0.00
5200 Fund Transfer/Reimbursement (Child Nutrition Fund)	\$0.00	\$0.00	\$0.00
5300 Clearing Account	\$0.00	\$0.00	\$0.00
5400 Indirect Cost Entitlement	\$0.00	\$0.00	\$0.00
5500 Private Nonprofit Schools	\$0.00	\$0.00	\$0.00
5600 Correcting Entry	\$0.00	\$0.00	\$0.00
5800 Charter School Reimbursement	\$0.00	\$0.00	\$0.00
5900 Arbitrage	\$0.00	\$0.00	\$0.00
TOTAL OTHER OUTLAYS	\$0.00	\$0.00	\$0.00
7000 OTHER USES / UNBUDGETED ITEMS:	\$0.00	\$0.00	\$0.00
8000 REPAYMENTS:	\$0.00	\$0.00	\$0.00
TOTAL GENERAL FUND 2024-25 FISCAL YEAR	\$3,413,948.36	\$118,582.29	\$3,532,530.65

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

EXHIBIT 'A'

Schedule 8: Report of Current Year Expenditures (Continued)				2024-2025
FISCAL YEAR ENDING JUNE 30, 2025				EXPENDITURES FOR CURRENT EXPENSE PURPOSES
APPROPRIATED ACCOUNTS	WARRANTS ISSUED	RESERVES	LAPSED BALANCE KNOWN TO BE UNENCUMBERED	
	\$1,913,941.74	\$4,134.95	\$741.70	\$1,918,076.69
<b>1000 INSTRUCTION:</b>				
<b>2000 SUPPORT SERVICES:</b>				
2100 Support Services - Students	\$186,523.44	\$117.57	\$804.43	\$186,641.01
2200 Support Services - Instructional Staff	\$52,102.49	\$4,717.18	\$189.52	\$56,819.67
2300 Support Services - General Administration	\$48,158.24	\$8.15	\$239.07	\$48,166.39
2400 Support Services - School Administration	\$195,037.42	\$211.92	\$453.04	\$195,249.34
2500 Support Services - Business	\$117,700.35	\$71.02	\$3,252.13	\$117,771.37
2600 Operations And Maintenance of Plant Services	\$393,010.09	\$2,633.00	\$18,059.85	\$395,643.09
2700 Student Transportation Services	\$0.00	\$0.00	\$472.00	\$0.00
<b>TOTAL SUPPORT SERVICES</b>	<b>\$992,532.03</b>	<b>\$7,758.84</b>	<b>\$23,470.04</b>	<b>\$1,000,290.87</b>
<b>3000 OPERATION OF NON-INSTRUCTION SERVICES:</b>				
3100 Child Nutrition Programs Operations	\$250,457.93	\$0.00	\$7,901.44	\$250,457.93
3200 Other Enterprise Service Operations	\$0.00	\$0.00	\$0.00	\$0.00
3300 Community Services Operations	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	<b>\$250,457.93</b>	<b>\$0.00</b>	<b>\$7,901.44</b>	<b>\$250,457.93</b>
<b>4000 FACILITIES ACQUISITION &amp; CONSTRUCTION SERVICES:</b>				
4200 Land Acquisition Services	\$0.00	\$0.00	\$0.00	\$0.00
4300 Land Improvement Services	\$278,985.00	\$0.00	\$19,701.15	\$278,985.00
4400 Architecture and Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00
4500 Educational Specifications Development Services	\$0.00	\$0.00	\$0.00	\$0.00
4600 Building Acquisition and Construction Services	\$0.00	\$0.00	\$32,905.83	\$0.00
4700 Building Improvement Services	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL FACILITIES ACQUISITION &amp; CONST. SERVICES</b>	<b>\$278,985.00</b>	<b>\$0.00</b>	<b>\$52,606.98</b>	<b>\$278,985.00</b>
<b>5000 OTHER OUTLAYS:</b>				
5100 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
5200 Fund Transfer/Reimbursement (Child Nutrition Fund)	\$0.00	\$0.00	\$0.00	\$0.00
5300 Clearing Account	\$0.00	\$0.00	\$0.00	\$0.00
5400 Indirect Cost Entitlement	\$0.00	\$0.00	\$0.00	\$0.00
5500 Private Nonprofit Schools	\$0.00	\$0.00	\$0.00	\$0.00
5600 Correcting Entry	\$0.00	\$0.00	\$0.00	\$0.00
5800 Charter School Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
5900 Arbitrage	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER OUTLAYS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>7000 OTHER USES / UNBUDGETED ITEMS:</b>				
7000 OTHER USES / UNBUDGETED ITEMS:	\$0.00	\$0.00	\$0.00	\$0.00
<b>8000 REPAYMENTS:</b>				
<b>TOTAL GENERAL FUND-2024-25 FISCAL YEAR</b>	<b>\$3,435,916.70</b>	<b>\$11,893.79</b>	<b>\$84,720.16</b>	<b>\$3,447,810.49</b>

ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2025-26		Estimate of Needs by Governing Board	Approved by County Excise Board
PURPOSE:		\$3,913,339.65	\$3,913,339.65
Current Expense		\$0.00	\$0.00
Pro rata share of County Assessor's Budget as determined by County Excise Board		\$3,913,339.65	\$3,913,339.65
<b>GRAND TOTAL - Home School</b>			

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

EXHIBIT 'C'

Schedule 1: Current Balance Sheet for June 30, 2025		Amount
<b>ASSETS:</b>		
Cash Balances		\$242,177.82
Investments		\$0.00
<b>TOTAL ASSETS</b>		\$242,177.82
<b>LIABILITIES AND RESERVES:</b>		
Warrants Outstanding		\$2,781.00
Reserve for Interest on Warrants		\$0.00
Reserves From Schedule 8		\$29,094.63
<b>TOTAL LIABILITIES AND RESERVES</b>		\$31,875.63
<b>CASH FUND BALANCE JUNE 30, 2025</b>		\$210,302.19
<b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b>		\$242,177.82

Schedule 2: Revenue and Requirements, 2024-2025		
REVENUE:	Estimated Budget	Actual Revenue & Expenditures
Revenues, Non-Revenue Receipts & Cash Balances (Schedule 6)	\$316,677.60	\$314,006.33
<b>LESS: REQUIREMENTS:</b>		
Expenditures (Schedule 8)	\$316,677.60	\$103,704.14
<b>CASH FUND BALANCE JUNE 30, 2025</b>	\$0.00	\$210,302.19

Schedule 3: Building Fund Cash Accounts of Current and all Prior Years				
	2024-25	2023-24	PRE-2023	Total
<b>CURRENT AND ALL PRIOR YEARS</b>	\$0.00	\$153,156.31	\$0.00	\$153,156.31
Cash Balance Reported to Excise Board 6-30-24				
<b>REVENUES, NON-REVENUE RECEIPTS &amp; CASH BALANCE</b>				
Revenues/Non-Rev (Sch 6 Source Codes 1000 to 5999)	\$160,850.02	\$0.00	\$0.00	\$160,850.02
Cash Balances Transferred (Sch 6 Source Code 6110)	\$153,156.31	-\$153,156.31	\$0.00	\$0.00
Prior Year Lapsed Appropri (Sch 6 Source Code 6130)	\$0.00	\$0.00	\$0.00	\$0.00
Estopped Warrants (Sch 6 Source Code 6140)	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Transfers (Sch 6 Source Code 6200)	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES, NON-REVENUE RECEIPTS &amp; CASH BALANCE</b>	\$314,006.33	-\$153,156.31	\$0.00	\$160,850.02
Warrants Paid of Year in Caption	\$71,828.51	\$0.00	\$0.00	\$71,828.51
<b>TOTAL DISBURSEMENTS</b>	\$71,828.51	\$0.00	\$0.00	\$71,828.51
<b>CASH &amp; INVESTMENTS BALANCE JUNE 30, 2025</b>	\$242,177.82	\$0.00	\$0.00	\$242,177.82
Reserve for Warrants Outstanding (Schedule 4)	\$2,781.00	\$0.00	\$0.00	\$2,781.00
Reserve for Encumbrances (Schedule 8)	\$29,094.63	\$0.00	\$0.00	\$29,094.63
<b>TOTAL LIABILITIES AND RESERVE</b>	\$31,875.63	\$0.00	\$0.00	\$31,875.63
<b>DEFICIT:</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>CASH FUND BAL FORWARD TO SUCCEEDING YEAR</b>	\$210,302.19	\$0.00	\$0.00	\$210,302.19

Schedule 4: Building Fund Warrant Accounts of Current and all Prior Years				
	2024-25	2023-24	PRE-2023	Total
<b>CURRENT AND ALL PRIOR YEARS</b>	\$0.00	\$0.00	\$0.00	\$0.00
Warrants Outstanding 6-30 of Year in Caption	\$74,609.51	\$0.00	\$0.00	\$74,609.51
Warrants Registered During Year	\$74,609.51	\$0.00	\$0.00	\$74,609.51
<b>TOTAL</b>	\$149,219.02	\$0.00	\$0.00	\$149,219.02
Warrants Paid During Year	\$71,828.51	\$0.00	\$0.00	\$71,828.51
Warrants Converted to Bonds or Judgments	\$0.00	\$0.00	\$0.00	\$0.00
Warrants Estopped by Statute/Canceled	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL WARRANTS RETIRED</b>	\$71,828.51	\$0.00	\$0.00	\$71,828.51
<b>BALANCE WARRANTS OUTSTANDING JUNE 30, 2025</b>	\$77,390.51	\$0.00	\$0.00	\$77,390.51

Schedule 5: 2024 Ad Valorem Tax Account		
ACCOUNTS COVERING THE PERIOD JULY 1, 2024 TO JUNE 30, 2025	0.0001 Mills	Amount
2024 Net Valuation Certified to County Excise Board		\$0.00
Total Proceeds of Levy as Certified		\$0.00
Additions:		\$0.00
Deductions:		\$0.00
<b>Gross Balance Tax</b>		\$0.00
Less Reserve for Delinquent Tax		\$0.00
Reserve for Protests Pending		\$0.00
<b>Balance Available Tax</b>		\$0.00
Deduct 2024 Tax Apportioned		\$0.00
<b>Net Balance 2024 Tax in Process of Collection</b>		\$0.00
Excess Collections		\$0.00



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

EXHIBIT 'C'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances		
SOURCE	2024-25 Account	
	AMOUNT ESTIMATED	ACTUALLY COLLECTED
<b>1000 DISTRICT SOURCES OF REVENUE:</b>		
1100 TAXES LEVIED/ASSESSED		
1110 Ad Valorem Tax Levy (Current Year)	\$0.00	\$0.00
1120 Ad Valorem Tax Levy (Prior Years)	\$0.00	\$0.00
1130 Revenue In Lieu Of Taxes	\$0.00	\$0.00
1140 Revenue From Local Governmental Units Other Than Leas	\$0.00	\$0.00
1190 Other Taxes	\$0.00	\$0.00
TOTAL TAXES LEVIED/ASSESSED	\$0.00	\$0.00
1200 Tuition & Fees	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	\$0.00	\$0.00
1400 Rental, Disposals and Commissions	\$0.00	\$0.00
1500 Reimbursements	\$0.00	\$0.00
1600 Other Local Sources of Revenue	\$0.00	\$0.00
1700 Child Nutrition Programs	\$0.00	\$0.00
1800 Athletics	\$0.00	\$0.00
TOTAL DISTRICT SOURCES OF REVENUE	\$0.00	\$0.00
<b>2000 INTERMEDIATE SOURCES OF REVENUE</b>		
2100 County 4 Mill Ad Valorem Tax	\$0.00	\$0.00
2200 County Apportionment (Mortgage Tax)	\$0.00	\$0.00
2300 Resale of Property Fund Distribution	\$0.00	\$0.00
2900 Other Intermediate Sources of Revenue	\$0.00	\$0.00
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$0.00	\$0.00
<b>3000 STATE SOURCES OF REVENUE:</b>		
3100 STATE DEDICATED SOURCES OF REVENUE		
3110 Gross Production Tax	\$0.00	\$0.00
3120 Motor Vehicle Collections	\$0.00	\$0.00
3130 Rural Electric Cooperative Tax	\$0.00	\$0.00
3140 State School Land Earnings	\$0.00	\$0.00
3150 Vehicle Tax Stamps	\$0.00	\$0.00
3160 Farm Implement Tax Stamps	\$0.00	\$0.00
3170 Trailers and Mobile Homes	\$0.00	\$0.00
3190 Other Dedicated Revenue	\$0.00	\$0.00
TOTAL STATE DEDICATED SOURCES OF REVENUE	\$0.00	\$0.00
3200 STATE AID - NONCATEGORICAL		
3210 Foundation and Salary Incentive Aid	\$0.00	\$0.00
3220 Mid-Term Adjustment For Attendance	\$0.00	\$0.00
3230 Teacher Consultant Stipend	\$0.00	\$0.00
3240 Disaster Assistance	\$0.00	\$0.00
3250 Flexible Benefit Allowance	\$0.00	\$0.00
TOTAL STATE AID - NONCATEGORICAL	\$0.00	\$0.00
3300 State Aid - Competitive Grants - Categorical	\$0.00	\$0.00
3400 State - Categorical	\$163,521.29	\$160,790.00
3500 Special Programs	\$0.00	\$0.00
3600 Other State Sources of Revenue	\$0.00	\$0.00
3700 Child Nutrition Program	\$0.00	\$0.00
3800 State Vocational Programs - Multi-Source	\$0.00	\$0.00
TOTAL STATE SOURCES OF REVENUE	\$163,521.29	\$160,790.00
<b>4000 FEDERAL SOURCES OF REVENUE:</b>		
4100 Grants-In-Aid Direct From The Federal Government	\$0.00	\$0.00
4200 Disadvantaged Students	\$0.00	\$0.00
4300 Individuals With Disabilities	\$0.00	\$0.00
4400 No Child Left Behind	\$0.00	\$0.00
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$0.00	\$0.00
4600 Other Federal Sources Passed Through State Dept Of Education	\$0.00	\$0.00
4700 Child Nutrition Programs	\$0.00	\$0.00
4800 Federal Vocational Education	\$0.00	\$0.00
TOTAL FEDERAL SOURCES OF REVENUE	\$0.00	\$60.02
<b>5000 NON-REVENUE RECEIPTS:</b>		
TOTAL NON-REVENUE RECEIPTS	\$0.00	\$60.02
<b>6000 BALANCE SHEET ACCOUNTS</b>		
6100 CASH ACCOUNTS		
6110 Cash Forward	\$153,156.31	\$153,156.31
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$0.00	\$0.00
6140 Estopped Warrants by Statute	\$0.00	\$0.00
TOTAL CASH ACCOUNTS	\$153,156.31	\$153,156.31
6200 Interfund Transfers	\$0.00	\$0.00
TOTAL BALANCE SHEET ACCOUNTS	\$153,156.31	\$153,156.31
GRAND TOTAL	\$316,677.60	\$314,006.33

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

EXHIBIT 'C'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances (Continued)				
SOURCE	2024-25 Account OVER/UNDER	BASIS AND LIMIT OF ENSUING	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
<b>1000 DISTRICT SOURCES OF REVENUE:</b>				
1100 TAXES LEVIED/ASSESSED				
1110 Ad Valorem Tax Levy (Current Year)	\$0.00	0.00%	\$0.00	\$0.00
1120 Ad Valorem Tax Levy (Prior Years)	\$0.00	0.00%	\$0.00	\$0.00
1130 Revenue In Lieu Of Taxes	\$0.00	0.00%	\$0.00	\$0.00
1140 Revenue From Local Governmental Units Other Than Leas	\$0.00	0.00%	\$0.00	\$0.00
1190 Other Taxes	\$0.00	0.00%	\$0.00	\$0.00
TOTAL TAXES LEVIED/ASSESSED	\$0.00	0.00%	\$0.00	\$0.00
1200 Tuition & Fees	\$0.00	0.00%	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	\$0.00	0.00%	\$0.00	\$0.00
1400 Rental, Disposals and Commissions	\$0.00	0.00%	\$0.00	\$0.00
1500 Reimbursements	\$0.00	0.00%	\$0.00	\$0.00
1600 Other Local Sources of Revenue	\$0.00	0.00%	\$0.00	\$0.00
1700 Child Nutrition Programs	\$0.00	0.00%	\$0.00	\$0.00
1800 Athletics	\$0.00	0.00%	\$0.00	\$0.00
TOTAL DISTRICT SOURCES OF REVENUE	\$0.00		\$0.00	\$0.00
<b>2000 INTERMEDIATE SOURCES OF REVENUE</b>				
2100 County 4 Mill Ad Valorem Tax	\$0.00	0.00%	\$0.00	\$0.00
2200 County Apportionment (Mortgage Tax)	\$0.00	0.00%	\$0.00	\$0.00
2300 Resale of Property Fund Distribution	\$0.00	0.00%	\$0.00	\$0.00
2900 Other Intermediate Sources of Revenue	\$0.00	0.00%	\$0.00	\$0.00
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$0.00		\$0.00	\$0.00
<b>3000 STATE SOURCES OF REVENUE:</b>				
<b>3100 STATE DEDICATED SOURCES OF REVENUE:</b>				
3110 Gross Production Tax	\$0.00	0.00%	\$0.00	\$0.00
3120 Motor Vehicle Collections	\$0.00	0.00%	\$0.00	\$0.00
3130 Rural Electric Cooperative Tax	\$0.00	0.00%	\$0.00	\$0.00
3140 State School Land Earnings	\$0.00	0.00%	\$0.00	\$0.00
3150 Vehicle Tax Stamps	\$0.00	0.00%	\$0.00	\$0.00
3160 Farm Implement Tax Stamps	\$0.00	0.00%	\$0.00	\$0.00
3170 Trailers and Mobile Homes	\$0.00	0.00%	\$0.00	\$0.00
3190 Other Dedicated Revenue	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STATE DEDICATED SOURCES OF REVENUE	\$0.00		\$0.00	\$0.00
3200 STATE AID - NONCATEGORICAL				
3210 Foundation and Salary Incentive Aid	\$0.00	0.00%	\$0.00	\$0.00
3220 Mid-Term Adjustment For Attendance	\$0.00	0.00%	\$0.00	\$0.00
3230 Teacher Consultant Stipend	\$0.00	0.00%	\$0.00	\$0.00
3240 Disaster Assistance	\$0.00	0.00%	\$0.00	\$0.00
3250 Flexible Benefit Allowance	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STATE AID - NONCATEGORICAL	\$0.00	0.00%	\$0.00	\$0.00
3300 State Aid - Competitive Grants - Categorical	\$0.00	0.00%	\$0.00	\$0.00
3400 State - Categorical	-\$2,731.29	93.29%	\$150,000.00	\$150,000.00
3500 Special Programs	\$0.00	0.00%	\$0.00	\$0.00
3600 Other State Sources of Revenue	\$0.00	0.00%	\$0.00	\$0.00
3700 Child Nutrition Program	\$0.00	0.00%	\$0.00	\$0.00
3800 State Vocational Programs - Multi-Source	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STATE SOURCES OF REVENUE	-\$2,731.29		\$150,000.00	\$150,000.00
<b>4000 FEDERAL SOURCES OF REVENUE:</b>				
4100 Grants-In-Aid Direct From The Federal Government	\$0.00	0.00%	\$0.00	\$0.00
4200 Disadvantaged Students	\$0.00	0.00%	\$0.00	\$0.00
4300 Individuals With Disabilities	\$0.00	0.00%	\$0.00	\$0.00
4400 No Child Left Behind	\$0.00	0.00%	\$0.00	\$0.00
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$0.00	0.00%	\$0.00	\$0.00
4600 Other Federal Sources Passed Through State Dept Of Education	\$0.00	0.00%	\$0.00	\$0.00
4700 Child Nutrition Programs	\$0.00	0.00%	\$0.00	\$0.00
4800 Federal Vocational Education	\$0.00	0.00%	\$0.00	\$0.00
TOTAL FEDERAL SOURCES OF REVENUE	\$0.00	0.00%	\$0.00	\$0.00
5000 NON-REVENUE RECEIPTS:	\$60.02		\$0.00	\$0.00
TOTAL NON-REVENUE RECEIPTS	\$60.02		\$0.00	\$0.00
<b>6000 BALANCE SHEET ACCOUNTS</b>				
6100 CASH ACCOUNTS				
6110 Cash Forward	\$0.00	137.31%	\$210,302.19	\$210,302.19
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$0.00	0.00%	\$0.00	\$0.00
6140 Estopped Warrants by Statute	\$0.00	0.00%	\$0.00	\$0.00
TOTAL CASH ACCOUNTS	\$0.00	0.00%	\$210,302.19	\$210,302.19
6200 Interfund Transfers	\$0.00	0.00%	\$0.00	\$0.00
TOTAL BALANCE SHEET ACCOUNTS	\$0.00		\$210,302.19	\$210,302.19
GRAND TOTAL	-\$2,671.27		\$360,302.19	\$360,302.19

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

EXHIBIT 'C'

Schedule 7: Report of Prior Year Warrants Issued From Reserves			
FISCAL YEAR ENDING JUNE 30, 2024			
	RESERVES 06-30-2024	WARRANTS ISSUED SINCE	BALANCE / LAPSED
<b>TOTAL PRIOR YEAR RESERVES</b>	\$0.00	\$0.00	\$0.00

Schedule 8: Report of Current Year Expenditures			
APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2025		
	APPROPRIATIONS		
	ORIGINAL	SUPPLEMENTAL ADJUSTMENTS	FINAL APPROPRIATIONS
<b>1000 INSTRUCTION:</b>	\$0.00	\$0.00	\$0.00
<b>2000 SUPPORT SERVICES:</b>			
2100 Support Services - Students	\$0.00	\$0.00	\$0.00
2200 Support Services - Instructional Staff	\$0.00	\$0.00	\$0.00
2300 Support Services - General Administration	\$0.00	\$0.00	\$0.00
2400 Support Services - School Administration	\$0.00	\$0.00	\$0.00
2500 Support Services - Business	\$0.00	\$0.00	\$0.00
2600 Operations And Maintenance of Plant Services	\$291,577.60	\$0.00	\$291,577.60
2700 Student Transportation Services	\$0.00	\$0.00	\$0.00
<b>TOTAL SUPPORT SERVICES</b>	\$291,577.60	\$0.00	\$291,577.60
<b>3000 OPERATION OF NON-INSTRUCTION SERVICES:</b>			
3100 Child Nutrition Programs Operations	\$0.00	\$0.00	\$0.00
3200 Other Enterprise Service Operations	\$0.00	\$0.00	\$0.00
3300 Community Services Operations	\$0.00	\$0.00	\$0.00
<b>TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	\$0.00	\$0.00	\$0.00
<b>4000 FACILITIES ACQUISITION &amp; CONSTRUCTION SERVICES:</b>			
4200 Land Acquisition Services	\$0.00	\$0.00	\$0.00
4300 Land Improvement Services	\$0.00	\$0.00	\$0.00
4400 Architecture and Engineering Services	\$0.00	\$0.00	\$0.00
4500 Educational Specifications Development Services	\$0.00	\$0.00	\$0.00
4600 Building Acquisition and Construction Services	\$25,000.00	\$0.00	\$25,000.00
4700 Building Improvement Services	\$0.00	\$0.00	\$0.00
<b>TOTAL FACILITIES ACQUISITION &amp; CONST. SERVICES</b>	\$25,000.00	\$0.00	\$25,000.00
<b>5000 OTHER OUTLAYS:</b>			
5100 Debt Service	\$0.00	\$0.00	\$0.00
5200 Fund Transfer/Reimbursement (Child Nutrition Fund)	\$0.00	\$0.00	\$0.00
5300 Clearing Account	\$0.00	\$0.00	\$0.00
5400 Indirect Cost Entitlement	\$0.00	\$0.00	\$0.00
5500 Private Nonprofit Schools	\$0.00	\$0.00	\$0.00
5600 Correcting Entry	\$100.00	\$0.00	\$100.00
5800 Charter School Reimbursement	\$0.00	\$0.00	\$0.00
5900 Arbitrage	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER OUTLAYS</b>	\$100.00	\$0.00	\$100.00
<b>7000 OTHER USES / UNBUDGETED ITEMS:</b>	\$0.00	\$0.00	\$0.00
<b>8000 REPAYMENTS:</b>	\$0.00	\$0.00	\$0.00
<b>TOTAL BUILDING FUND 2024-25 FISCAL YEAR</b>	\$316,677.60	\$0.00	\$316,677.60

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

EXHIBIT 'C'

Schedule 8: Report of Current Year Expenditures (Continued)				2024-2025
FISCAL YEAR ENDING JUNE 30, 2025				EXPENDITURES FOR CURRENT EXPENSE PURPOSES
APPROPRIATED ACCOUNTS	WARRANTS ISSUED	RESERVES	LAPSED BALANCE KNOWN TO BE UNENCUMBERED	
1000 INSTRUCTION:	\$0.00	\$0.00	\$0.00	\$0.00
2000 SUPPORT SERVICES:				
2100 Support Services - Students	\$0.00	\$0.00	\$0.00	\$0.00
2200 Support Services - Instructional Staff	\$0.00	\$0.00	\$0.00	\$0.00
2300 Support Services - General Administration	\$0.00	\$0.00	\$0.00	\$0.00
2400 Support Services - School Administration	\$0.00	\$0.00	\$0.00	\$0.00
2500 Support Services - Business	\$0.00	\$0.00	\$0.00	\$0.00
2600 Operations And Maintenance of Plant Services	\$74,549.49	\$4,114.63	\$212,913.48	\$78,664.12
2700 Student Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL SUPPORT SERVICES	\$74,549.49	\$4,114.63	\$212,913.48	\$78,664.12
3000 OPERATION OF NON-INSTRUCTION SERVICES:				
3100 Child Nutrition Programs Operations	\$0.00	\$0.00	\$0.00	\$0.00
3200 Other Enterprise Service Operations	\$0.00	\$0.00	\$0.00	\$0.00
3300 Community Services Operations	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
4000 FACILITIES ACQUISITION & CONSTRUCTION SERVICES:				
4200 Land Acquisition Services	\$0.00	\$0.00	\$0.00	\$0.00
4300 Land Improvement Services	\$0.00	\$0.00	\$0.00	\$0.00
4400 Architecture and Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00
4500 Educational Specifications Development Services	\$0.00	\$24,980.00	\$20.00	\$24,980.00
4600 Building Acquisition and Construction Services	\$0.00	\$0.00	\$0.00	\$0.00
4700 Building Improvement Services	\$0.00	\$24,980.00	\$20.00	\$24,980.00
TOTAL FACILITIES ACQUISITION & CONST. SERVICES	\$0.00	\$24,980.00	\$20.00	\$24,980.00
5000 OTHER OUTLAYS:				
5100 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
5200 Fund Transfer/Reimbursement (Child Nutrition Fund)	\$0.00	\$0.00	\$0.00	\$0.00
5300 Clearing Account	\$0.00	\$0.00	\$0.00	\$0.00
5400 Indirect Cost Entitlement	\$0.00	\$0.00	\$0.00	\$0.00
5500 Private Nonprofit Schools	\$0.00	\$0.00	\$39.98	\$60.02
5600 Correcting Entry	\$60.02	\$0.00	\$0.00	\$0.00
5800 Charter School Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
5900 Arbitrage	\$60.02	\$0.00	\$39.98	\$60.02
TOTAL OTHER OUTLAYS	\$0.00	\$0.00	\$0.00	\$0.00
7000 OTHER USES / UNBUDGETED ITEMS:	\$0.00	\$0.00	\$0.00	\$0.00
8000 REPAYMENTS:				
TOTAL BUILDING FUND 2024-25 FISCAL YEAR	\$74,609.51	\$29,094.63	\$212,973.46	\$103,704.14

ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2025-26		Estimate of Needs by Governing Board	Approved by County Excise Board
PURPOSE:		\$360,302.19	\$360,302.19
Current Expense		\$0.00	\$0.00
Pro rata share of County Assessor's Budget as determined by County Excise Board		\$360,302.19	\$360,302.19
GRAND TOTAL - Home School			

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## CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Oklahoma

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

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

We further certify that the amount required to be raised from tax, excluding Homesteads, for General Revenue Fund purposes as approved, requires a total ad valorem tax levy of 35.000 Mills. Said levy is within the statutory limit, and if in excess, is within the constitutional limit and has been authorized by a vote of the people of said district, as shown by certificate of the School Board to-wit:

To this District, with valuations shown below, the Excise Board allocated 5.000 Mills, plus 15.000 Mills authorized by the Constitution, plus an emergency levy of 5.000 Mills; plus local support levy of 10.000 Mills; for a total levy for the General Fund of 35.000 Mills.

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

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

CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2025-2026

EXHIBIT "Y"					
County Excise Board's Appropriation of Income and Revenue	General Fund	Building Fund	Co-op Fund	Child Nutrition Fund	New Sinking Fund (Exc. Homesteads)
Appropriation Approved and Provision Made	\$ 3,913,339.65	\$ 360,302.19	\$ 0.00	\$ 0.00	\$ 0.00
Appropriation of Revenues:					
Excess of Assets Over Liabilities	\$ 1,043,072.56	\$ 210,302.19	\$ 0.00	\$ 0.00	\$ 0.00
Unclaimed Protest Tax Refunds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Miscellaneous Estimated Revenues	\$ 2,870,267.09	\$ 150,000.00	\$ 0.00	\$ 0.00	None
Est. Value of Surplus Tax in Process	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	None
Sinking Fund Contributions	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Surplus Building Fund Cash	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Other Than 2025 Tax	\$ 3,913,339.65	\$ 360,302.19	\$ 0.00	\$ 0.00	\$ 0.00
Balance Required	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Add Allowance for Delinquency	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Required for 2025 Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Rate of Levy Required and Certified					0.00 Mills

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

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

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

CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2025-2026

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

Sinking Fund: 0.00 Mills

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

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

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

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

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

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

Joint School District Levy Certification for OKC Charter: Hupfield/W Village Public Schools E-3

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

State of Oklahoma )

) ss

County of Oklahoma )

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

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

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



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

EXHIBIT "Z"

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

CLASSIFICATION	ACCUMULATION OF EXPENDITURES AND UNLIQUIDATED COMMITMENTS TO DETERMINE PER CAPITA COSTS					
	GENERAL REVENUE FUND	CHILD NUTRITION FUND	BUILDING FUND	SINKING FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS
Expenditures and Reserves						
Current Exp. - Educational	\$ 3,156,931.70	\$ 0.00	\$ 74,549.49	\$ 0.00	\$ 0.00	\$ 0.00
Current Exp. - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Res. - Educational	\$ 11,893.79	\$ 0.00	\$ 4,114.63	\$ 0.00	\$ 0.00	\$ 0.00
Current Res. - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Exp. - Educational	\$ 278,985.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Exp. - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Res. - Educational	\$ 0.00	\$ 0.00	\$ 24,980.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Res. - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Paid and Reserved	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTALS	\$ 3,447,810.49	\$ 0.00	\$ 103,644.12	\$ 0.00	\$ 0.00	\$ 0.00
Enumeration <input type="text" value="0.00"/> Average Daily Attendance <input type="text" value="0.00"/> Average Daily Haul <input type="text" value="0.00"/>						

Expenditures and Reserves	ENTERPRISE FUNDS	ACTIVITY FUNDS	EXPENDABLE TRUST FUNDS	NON- EXPENDABLE TRUST FUNDS	INTERNAL SERVICE FUNDS
Current Expenditures - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Expenditures - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Reserves - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Expenditures - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Expenditures - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Reserves - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Paid and Reserved	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTALS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Per Capita Cost for:	Education <input type="text" value="0.00"/>	Transportation <input type="text" value="0.00"/>			

Expenditures and Reserves	TOTAL OF ALL APPLICABLE COSTS 2024-2025	OPERATION COSTS ONLY	TRANSPORTATION COSTS ONLY
Current Expenditures - Educational	\$ 3,231,481.19	\$ 3,231,481.19	\$ 0.00
Current Expenditures - Transportation	\$ 0.00	\$ 0.00	\$ 0.00
Current Reserves - Educational	\$ 16,008.42	\$ 16,008.42	\$ 0.00
Current Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00
Capital Expenditures - Educational	\$ 278,985.00	\$ 278,985.00	\$ 0.00
Capital Expenditures - Transportation	\$ 0.00	\$ 0.00	\$ 0.00
Capital Reserves - Educational	\$ 24,980.00	\$ 24,980.00	\$ 0.00
Capital Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00
Interest Paid and Reserved	\$ 0.00	\$ 0.00	\$ 0.00
TOTALS	\$ 3,551,454.61	\$ 3,551,454.61	\$ 0.00

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### STATEMENT OF FINANCIAL CONDITION

SINKING FUND REQUIREMENTS FOR 2025-2026		
1. Interest Earnings on Bonds	\$	0.00
2. Accrual on Unmatured Bonds	\$	0.00
3. Annual Accrual on "Prepaid" Judgments	\$	0.00
4. Annual Accrual on Unpaid Judgments	\$	0.00
5. Interest on Unpaid Judgments	\$	0.00
6. PARTICIPATING CONTRIBUTIONS (Annexations):	\$	0.00
7. For Credit to School Dist. No.	\$	0.00
8. For Credit to School Dist. No.	\$	0.00
9. For Credit to School Dist. No.	\$	0.00
10. For Credit to School Dist. No.	\$	0.00
11. Annual Accrual From Exhibit KK	\$	0.00
Total Sinking Fund Requirements	\$	0.00
Deduct:		
1. Excess of Assets over Liabilities (If not a deficit)	\$	0.00
2. Contributions From Other Districts	\$	0.00
Balance To Raise	\$	0.00

		SINKING FUND	BUILDING FUND	
13d.	j. Unmatured Coupons Due Before 4-1-2026	\$ 0.00	Current Expense	\$ 360,302.19
14d.	k. Unmatured Bonds So Due	\$ 0.00	Reserve for Int. on Warrants & Revaluation	\$ 0.00
15d.	l. Whatever Remains is for Exhibit KK Line E.	\$ 0.00	Total Required	\$ 360,302.19
16d.	Deficit as Shown on Sinking Fund Balance Sheet.	\$ 0.00	FINANCED:	
17d.	Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand	\$ 0.00	Cash Fund Balance	\$ 210,302.19
18d.	Remaining Deficit is for Exhibit KK Line F.	\$ 0.00	Estimated Miscellaneous Revenue	\$ 150,000.00
			Total Deductions	\$ 360,302.19
			Balance to Raise from Ad Valorem Tax	\$ 0.00

	CO-OP FUND		CHILD NUTRITION PROGRAMS FUND	
Current Expense	\$	0.00	\$	0.00
Reserve for Int. on Warrants & Revaluation	\$	0.00	\$	0.00
Total Required	\$	0.00	\$	0.00
<b>FINANCED:</b>				
Cash Fund Balance	\$	0.00	\$	0.00
Estimated Miscellaneous Revenue	\$	0.00	\$	0.00
Total Deductions	\$	0.00	\$	0.00
Balance	\$	0.00	\$	0.00

Publication Sheet - Board of Education  
Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2025  
Estimate of Needs for Fiscal Year Ending June 30, 2026  
Public Schools, School District No. , County, Oklahoma

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF OKLAHOMA, ss:

We, the undersigned duly elected, qualified and acting officers of the Board of Education of OKC Charter: Hupfield/W Village Public Schools, School District No. E-3, of Said County and State, do hereby certify that at a meeting of the Governing Body of the said District begun at the time provided by law for districts of this class and pursuant to the provisions of 68 O. S. 2001 Section 3003, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said District as reflected by the records of the District Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2025 and ending June 30, 2026, as shown are reasonably necessary for the proper conduct of the affairs of the said District, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding year.

\_\_\_\_\_  
President of Board of Education

Subscribed and sworn to before me this \_\_\_\_\_, 2025

\_\_\_\_\_  
Notary Public

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

**STANLEY HUPFELD ACADEMY**  
**MONTHLY FINANCIAL REPORT**

August 31, 2025 and Year to Date

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    Building Fund 4

### **Supplemental Information**

Three (3) Year Expenditure Comparison  
– General Fund – Cash Basis 5



**JENKINS & KEMPER**  
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA  
MICHAEL KEMPER, CPA

September 4, 2025

Honorable Board of Education  
Stanley Hupfeld Academy  
Oklahoma City, Oklahoma

I have compiled the accompanying statement of assets, liabilities, and net assets – modified cash basis for the Stanley Hupfeld Academy as of August 31, 2025, and the related statements of revenues and expenses – cash basis for the two (2) months then ended for the General and Building Funds. Prior year's comparative revenue and expense information and current year budgetary information are included in the related statements of revenue and expenses, as well as items listed in the table of contents under the heading supplemental information, which are presented only for analysis purposes. My 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. I 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, I 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.

I am not independent with respect to Stanley Hupfeld Academy.

Sincerely,

*Jenkins & Kemper, CPAs P.C.*

Jack H. Jenkins  
Certified Public Accountant



**STANLEY HUPFELD ACADEMY**  
**STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS**  
**AUGUST 31, 2025**

	<u>General</u>	<u>Building</u>	<u>Totals</u>
<b>Assets</b>			
Cash	\$ 903,910.98	232,614.66	1,136,525.64
Total Assets	<u>903,910.98</u>	<u>232,614.66</u>	<u>1,136,525.64</u>
<b>Liabilities</b>			
O/S Warrants	51,957.24	-	51,957.24
Reserves	4,437.03	24,980.00	29,417.03
Total Liabilities	<u>56,394.27</u>	<u>24,980.00</u>	<u>81,374.27</u>
Net Assets	<u>847,516.71</u>	<u>207,634.66</u>	<u>1,055,151.37</u>
Net Assets 06/30/2025	<u>\$ 1,043,072.56</u>	<u>210,302.19</u>	<u>1,253,374.75</u>

**STANLEY HUPFELD ACADEMY**  
**STATEMENT OF REVENUE, EXPENDITURES AND NET ASSETS-CASH BASIS**  
**AUGUST 31, 2025**

<b>General Fund</b>	<b>Source</b>	<b>2024-25</b>	<b>2024-25</b>	<b>% of YTD</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% of YTD</b>
<b>Revenue</b>	<b>Code</b>	<b>Actual</b>	<b>As of 8/31/24</b>	<b>to Actual</b>	<b>Budgeted</b>	<b>As of 8/31/25</b>	<b>to Budg.</b>
<b>LOCAL SOURCES</b>							
Bookstore Revenue	1400	\$ 4,265.12		0.0%			N/A
Reimbursements	1500	5,333.10		0.0%	500.00	124.28	24.9%
Donations	1600	236,800.27	47,970.28	20.3%			N/A
Child Nutrition - Local	1700	345.00	105.00	30.4%			N/A
<b>STATE SOURCES</b>							
Foundation & Salary Incentive Aid	3210	2,182,765.26	188,058.25	8.6%	2,100,000.00	192,701.44	9.2%
Flexible Benefits Reimb.	3250	230,254.80	20,080.66	8.7%	234,690.36	21,122.14	9.0%
Reading Sufficiency	3415	21,392.42		0.0%			N/A
Purchase of Textbooks	3420	19,298.38	18,613.17	96.4%	18,648.02	1,678.32	9.0%
School Resource Officer Grant	3436	183,829.62	183,829.62	100.0%	93,041.47	93,041.47	100.0%
Maternity Leave	3437	4,417.69		0.0%			N/A
Child Nutrition - State	3700	2,030.22		0.0%	1,928.71		0.0%
<b>FEDERAL SOURCES</b>							
Title I (Proj. 511 & 515)	4210	259,294.57	81,697.77	31.5%	175,000.00	11,450.68	6.5%
Title II, Part A (541)	4271	19,449.05	198.08	1.0%	20,000.00		0.0%
Special Education Programs	4300	70,223.91	8,424.79	12.0%	60,000.00	1,143.92	1.9%
Title IV, Part A	4442	12,830.89	161.06	1.3%	12,500.00		0.0%
ESSER Programs (Proj. 795)	4689	382,672.92	369,419.92	96.5%			N/A
Child Nutrition - Federal	4700	280,278.14	41,210.20	14.7%	247,500.00	1,518.26	0.6%
<b>Total Revenue</b>		<b>3,915,481.36</b>	<b>959,768.80</b>	<b>24.5%</b>	<b>2,963,808.56</b>	<b>322,780.51</b>	<b>10.9%</b>
Lapsed Appr/Estopped Warr.	6130/40	16.69					
<b>Net Assets - Beginning</b>		<b>575,385.00</b>	<b>575,385.00</b>	<b>100.0%</b>	<b>1,043,072.56</b>	<b>1,043,072.56</b>	<b>100.0%</b>
<b>Balance Available</b>		<b>\$ 4,490,883.05</b>	<b>1,535,153.80</b>	<b>34.2%</b>	<b>4,006,881.12</b>	<b>1,365,853.07</b>	<b>34.1%</b>

**STANLEY HUPFELD ACADEMY**  
**STATEMENT OF REVENUE, EXPENDITURES AND NET ASSETS-CASH BASIS**  
**AUGUST 31, 2025**

<u>Expenditures</u>	<u>Object Code</u>	<u>2024-25 Actual</u>	<u>2024-25 As of 8/31/24</u>	<u>% of YTD to Actual</u>	<u>2025-26 Budgeted</u>	<u>2025-26 As of 8/31/25</u>	<u>% of YTD to Budg.</u>
Salaries	100	\$ 1,634,850.11	260,935.59	16.0%	1,650,000.00	277,148.17	16.8%
Employee Benefits	200	631,257.62	98,263.00	15.6%	640,000.00	101,241.29	15.8%
Worker's Comp./State Unempl.	270-280	11,213.87	5,450.00	48.6%	12,000.00	5,292.00	44.1%
Professional Services	300	134,206.18	9,073.60	6.8%	135,000.00	6,075.00	4.5%
Utility Services	410	15,226.59	1,882.71	12.4%	15,000.00	1,010.28	6.7%
Cleaning Services	420	55,870.00	5,735.00	10.3%	70,000.00	14,822.29	21.2%
Repairs and Maintenance Services	430	56,475.33	13,912.68	24.6%	50,000.00	9,547.90	19.1%
Rentals or Lease Services	440	4,356.78	3,112.88	71.4%	4,000.00	2,930.00	73.3%
Construction Services	450	322,275.59	130,000.00	40.3%	125,000.00		0.0%
Insurance Services	520	121,503.26	43,112.68	35.5%	120,000.00	37,673.36	31.4%
Communications Services	530	10,903.95	1,721.33	15.8%	12,000.00	1,543.96	12.9%
Advertising	540	252.00	252.00	100.0%	300.00		0.0%
Printing and Binding	550	451.31		0.0%	500.00	102.00	20.4%
Food Service Management	570	229,274.46		0.0%	230,000.00		0.0%
Other Purchased Services	599	576.23		0.0%	500.00		0.0%
General Supplies	610	36,875.01	3,933.40	10.7%	40,000.00	1,675.08	4.2%
Energy (Elect., Natural Gas, & Fuel)	620	59,883.82	9,441.98	15.8%	71,000.00	4,933.45	6.9%
Food & Milk	630	10,961.91		0.0%	15,000.00		0.0%
Books	640	27,374.70		0.0%	25,000.00		0.0%
Furniture, Fixtures, Tech, etc.	650	30,890.75	2,080.76	6.7%	35,000.00	17,662.98	50.5%
Student and Staff	680	12,423.61	2,098.70	16.9%	10,000.00	296.12	3.0%
Property	700	13,400.00		0.0%	112,000.00	32,500.00	29.0%
Dues and Fees	810	26,228.41	3,880.58	14.8%	30,500.00	3,882.48	12.7%
Staff Registration & Tuition	860	1,079.00		0.0%	1,500.00		0.0%
<b>Total Expenditures</b>		<b>3,447,810.49</b>	<b>594,886.89</b>		<b>3,404,300.00</b>	<b>518,336.36</b>	
<b>Net Assets - Ending</b>		<b>\$ 1,043,072.56</b>	<b>940,266.91</b>		<b>602,581.12</b>	<b>847,516.71</b>	

**STANLEY HUPFELD ACADEMY - 2025-26 FISCAL YEAR**  
**STATEMENT OF REVENUE, EXPENDITURES AND NET ASSETS - CASH BASIS**

	Source	2024-25	2024-25	% of YTD	2025-26	2025-26	% of YTD
	Codes	Actual	As of 8/31/2024	to Actual	Budgeted	As of 8/31/2025	to Budgeted
<b>Building Fund</b>							
<u>Revenue</u>							
Redbud Grant	3435	\$ 160,790.00		0.0%	150,000.00		0.0%
Non-Revenue Receipts	5000	60.02		0.0%			N/A
Total Revenue		160,850.02	-	0.0%	150,000.00	-	0.0%
Beginning Fund Balance	6110	153,156.31	153,156.31		210,302.19	210,302.19	
Total Revenue Available		314,006.33	153,156.31		360,302.19	210,302.19	
<u>Expenditures</u>							
Repairs & Maint. Services	430	24,576.51		0.0%	6,500.00	2,522.53	38.8%
Construction Services	450	13,652.10		0.0%			N/A
Supplies & Materials	600	6,001.55		0.0%	400.00	145.00	36.3%
Capital Improvements	700	59,413.96		0.0%			N/A
Reimbursements	930	60.02		0.0%			N/A
Total expenditures		103,704.14	-	0.0%	6,900.00	2,667.53	38.7%
Ending Net Assets		\$ 210,302.19	153,156.31		353,402.19	207,634.66	

## **SUPPLEMENTAL INFORMATION**

**STANLEY HUPFELD ACADEMY - 2025-26 FISCAL YEAR  
THREE (3) YEAR COMPARISON - GENERAL FUND - CASH BASIS**

**AUGUST 31, 2025**

	2023-24 Expenditures		2024-25 Expenditures		2025-26 Expenditures	
	Salary	Non-salary	Salary	Non-salary	Salary	Non-salary
July	\$ 182,654.00	9,760.28	178,181.38	140,111.50	214,946.48	23,037.86
August	187,603.54	130,561.09	181,017.21	95,576.80	168,734.98	111,617.04
September	193,372.99	60,631.77	189,251.30	112,928.71		
October	203,370.10	49,435.85	185,968.03	164,524.71		
November	197,914.12	110,779.00	186,347.30	73,584.76		
December	222,714.18	75,216.55	212,980.55	100,544.31		
January	194,795.27	74,599.60	184,711.03	151,881.19		
February	205,025.32	119,196.26	186,929.89	55,640.90		
March	191,644.70	81,318.49	200,977.41	56,711.82		
April	182,306.49	54,478.54	182,399.31	76,324.49		
May	386,247.05	141,441.90	182,408.90	91,885.78		
June	3,446.70	115,341.53	194,935.42	61,987.79		
	<u>2,351,094.46</u>	<u>1,022,760.86</u>	<u>2,266,107.73</u>	<u>1,181,702.76</u>	<u>383,681.46</u>	<u>134,654.90</u>
		<u>3,373,855.32</u>		<u>3,447,810.49</u>		<u>518,336.36</u>

	2023-24 Expenditures		2024-25 Expenditures		2025-26 Expenditures	
	Salary	Non-salary	Salary	Non-salary	Salary	Non-salary
July	\$ 182,654.00	9,760.28	178,181.38	140,111.50	214,946.48	23,037.86
August	187,603.54	130,561.09	181,017.21	95,576.80	168,734.98	111,617.04
September						
October						
November						
December						
January						
February						
March						
April						
May						
June						
	<u>\$ 370,257.54</u>	<u>140,321.37</u>	<u>359,198.59</u>	<u>235,688.30</u>	<u>383,681.46</u>	<u>134,654.90</u>
		<u>510,578.91</u>		<u>594,886.89</u>		<u>518,336.36</u>

## Stanley Hupfeld Academy

## Encumbrance Register

Options: Year: 2025-2026, Date Range: 8/1/2025 - 8/31/2025, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	15	07/01/2025	159	EDMOND TROPHY COMPANY	ID BADGES FOR STAFF	2.00
11	61	07/01/2025	14	SYLOGISTED, INC.	STUDENT INFO/ACCOUNTING BUSINESS FORMS	1,250.00
11	62	07/01/2025	246	THE BECKMAN COMPANY	PROPERTY INSURANCE	0.00
11	63	07/01/2025	246	THE BECKMAN COMPANY	CYBER LIABILITY	0.00
11	67	07/30/2025	203	LOVIN LIFE CONSULTING LLC	WINDOW REPLACEMENT	0.00
11	69	08/07/2025	279	EDUCATIONAL NETWORKS	SCHOOL SITE PRO WEBSITE CONTENT MGMT SYSTEM	3,600.00
11	70	08/07/2025	46	UNITED MECHANICAL SERVICE	WATER FILTERS/ DRINKING FOUNTAINS/ CLASS SINKS	4,025.00
11	71	08/07/2025	46	UNITED MECHANICAL SERVICE	HVAC REPAIRS/SUPPLIES	5,012.00
11	72	08/07/2025	37	SECURITY BANK CARD	VELCO RIBBON AND SUPPLIES FOR HOUSES - HOBBY LOBBY	66.00
11	73	08/07/2025	37	SECURITY BANK CARD	SAMS - COFFEE, SNACKS, BREAKFAST ITEMS	300.00
11	74	08/07/2025	37	SECURITY BANK CARD	LOWES - PAINT AND SPPLY DESTINY JULYE'S ROOM	200.00
11	75	08/07/2025	36	AMAZON CAPITAL SERVICES	FLAGS FOR FRONT OF SCHOOL - US AND OK	350.96
11	76	08/07/2025	43	QUILL	COPY PAPER	1,799.55
11	77	08/07/2025	80041	KRISTINA D BATE	HEAT PRESS - USE FOR CRICUT CLUB AND T-SHIRTS	137.00
11	78	08/14/2025	37	SECURITY BANK CARD	POSTERS AND FRAMES	157.03
11	79	08/14/2025	37	SECURITY BANK CARD	BREAKFAST TACOS/HAM/LONGHORN STEAKHOUSE	1,421.11
11	80	08/14/2025	252	HD SUPPLY	ARMSTRONG CEILING TILES	159.68
11	81	08/14/2025	37	SECURITY BANK CARD	WALMART CURTAIN RODS FOR ROLLINS ROOM	31.86
11	82	08/14/2025	36	AMAZON CAPITAL SERVICES	GAMES FOR MENTOR ROOM	120.54
11	83	08/21/2025	36	AMAZON CAPITAL SERVICES	MISC ITEMS FOR STUDENT AWARDS	300.00
11	84	08/21/2025	37	SECURITY BANK CARD	WORK KEYS TEST FOR PARA - YOSELYN RANGEL	48.50
11	85	08/21/2025	37	SECURITY BANK CARD	PYRMAID TIME SYSTEMS	50.28
11	86	08/21/2025	37	SECURITY BANK CARD	LOWES LADDERS/LIGHT BULBS/CEILING TILES	2,500.00
11	87	08/28/2025	46	UNITED MECHANICAL SERVICE	BEGINNING OF THE YEAR MAINT HVAC	1,505.50
11	88	08/28/2025	46	UNITED MECHANICAL SERVICE	BEGINNING OF THE YEAR MAINT HVAC - GYM UNIT	1,750.83
11	89	08/28/2025	36	AMAZON CAPITAL SERVICES	SUPPLIES FOR FRESH FRUITS AND VEGETABLES	2,500.00
11	90	08/28/2025	46	UNITED MECHANICAL SERVICE	WATER PRESSURE COMPUTER LAB BATHROOMS	2,500.00
11	91	08/28/2025	37	SECURITY BANK CARD	STUDENT PICS FOR MENTOR PGM	25.19
11	92	08/28/2025	37	SECURITY BANK CARD	STUDENT GLASSES	236.26

## Encumbrance Register

Options: Year: 2025-2026, Date Range: 8/1/2025 - 8/31/2025, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	93	08/28/2025	37	SECURITY BANK CARD	LOWES BULBS/CEILING TILES/LADDERS	1,560.33
11	94	08/28/2025	37	SECURITY BANK CARD	ACE WING NUTS	8.00

**Non-Payroll Total:** **\$31,617.62****Payroll Total:** **\$1,815,889.74****Balance Forward:** **\$1,065,767.23****Report Total:** **\$2,913,274.59**



## Stanley Hupfeld Academy

## Encumbrance Register

Options: Year: 2025-2026, Date Range: 8/1/2025 - 8/31/2025, Fund(s): BUILDING FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	3	07/01/2025	44	MAYFAIR LOCK AND KEY	LOCK REPAIR AND REPLACEMENT	0.00
21	4	07/01/2025	171	RUCKER MECHANICAL	ELECTRICAL REPAIR	215.53
21	6	08/14/2025	41	LUCAS HOME SERVICES LLC	REPAIR THE SUB FLOOR IN THE THINKER SPACE	1,487.00
21	7	08/14/2025	46	UNITED MECHANICAL SERVICE	REPLACE FAN MOTOR FOR SPAC OFFICE	1,400.00

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**Non-Payroll Total:** **\$3,102.53****Payroll Total:** **\$0.00****Balance Forward:** **\$3,750.00**

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**Report Total:** **\$6,852.53**

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SHA@WV  
2025-2026 Extra Duty Stipends  
Revised 8.20.2025

<u>STAFF</u>	<u>ASSIGNMENT</u>	<u>AMOUNT APPROVED</u>
Matt Bell	Mentor Tracking Attendance (Off Contract Hours)	\$1000 to be paid in December
Jacque Bush	Breakfast Duty (all year) (Off Contract Hours)	\$2,500 ½ to be paid in December & ½ to be paid in April
Jackie Meeker	Student of Month Coordinator (Off Contract Hours)	\$1200 to be paid in December
Becky Kime	SHA Advisory Board Minutes Clerk (Off Contract Hours)	\$1200. To be paid in December
Taylin Rollins	After School Tutor (Off Contract Hours)	\$2500. To be paid ½ in December ½ in March
Jackie Meeker	After School Tutor (Off Contract Hours)	\$2500. To be paid ½ in December ½ in March
Monesha Hornbeak	After School Tutor (Off Contract Hours)	\$2500. To be paid ½ in December ½ in March
Kim King	After School Tutor (Off Contract Hours)	\$2500. To be paid ½ in December ½ in March
Kristina Bate	After School Tutor (Off Contract Hours)	\$2500. To be paid ½ in December ½ in March

Lauren Wilson	Cheer Team Co-Coach Off Contract hours 4:30-5:25 & Saturday Games	\$1200. To be paid in December
Taylin Rollins	Prairie Dance Sponsor September-March (3:15-5:30) (Off Contract Hours)	\$1200. To be paid in December
Mariah Wilson	ASP Cheer Coach Includes Saturday Games September-March (3:15-5:30) (Off Contract Hours)	\$1400.00 To be paid in December
Major Wilson	Basketball Coach Includes Saturday Games September-March (3:15-5:30) (Off Contract Hours)	\$1400.00 To be Paid in December
Mariah Peralta	Assistant BB Coach (ASP Sept-March) (ASP Sept-March) Off Contract Hours 3:15-5:30 & Saturday Games	\$1200. To be Paid in December
Victoria Walke	Eagle Extra News (ASP Sept-March) (Off Contract Hours)	\$1200 To be paid in March
Heather Meldrum	Eagle Einsteins Academic Team (Off Contract Hours) Weekly Practice and Off Site Competitions	\$1200 To be paid in March

Ebbony Rowe	Eagle Entertainers (ASP Sept-March) (Off Contract Hours)	\$1200 To be paid in March
Jackie Meeker	Cricut Club (ASP Sept-March) (Off Contract Hours)	\$1200 To be paid in March
Kristina Bate	Cricut Club (ASP Sept-March) (Off Contract Hours)	\$1200 to be paid in March
Ruthie Rayner	ASP Director (Sept – March) (Off Contract Hours) Organize Clubs/ 4:30 & 5:30 Carpool Attend Weekend Games & Competitions	\$1200. December \$1200. March

SUBS for ASP:

Hourly Pay for Subbing

Staff Volunteers as Needed

SUBS for Breakfast Duty:

Staff Volunteers as Needed



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## Mentor Teacher Stipends

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From Ruthie Rayner <ruthie.rayner@wvacademy.com>

Date Tue 9/2/2025 9:46 AM

To Becky Kime <becky.kime@wvacademy.com>

I left off Mentor Teacher stipend for the following Staff for Mentoring new staff this year/

Meeker- Mentoring Gieger

Bate- Mentoring Rollins

Sharber- Mentoring Walke

Please pay 1,500. In May

This is additional duties for planning/ prepping / mentoring new staff.

Thank you,

Ruthie Rayner M.Ed. NBCT  
Superintendent, Principal



1508 NW 106<sup>th</sup> 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.



## Stanley Hupfeld Academy Mandated Reporting Policy

Approved by the Stanley Hupfeld Board of Education on 9.8.2026

Board President: Kylie Lyons

Superintendent: Ruthie Rayner

Legal Reference: 70 O.S. § 1210.163 and 10A O.S. § 1-2-101

### I. Purpose

The purpose of this policy is to ensure that all school district employees understand their legal and ethical obligations to report suspected child abuse or neglect. The district is committed to protecting the safety and well-being of all students and complying with state and federal laws regarding mandated reporting, including the annual teacher attestation requirement as outlined in Oklahoma Statute 70 O.S. § 1210.163 and 10A O.S. § 1-2-101.

### II. Definitions

#### A. Attestation Form:

A standardized document that must be signed annually by employees of the school district affirming their awareness and understanding of applicable laws, policies, and professional responsibilities.

#### B. Mandated Reporter:

Any person with legal obligations to report child abuse or neglect.

### III. Policy Statement

It is the policy of [District Name] that all employees of the district are required, in accordance with Oklahoma state law, to immediately report any suspected incidents of child abuse or neglect to the appropriate authorities. All certified instructional staff shall sign an annual attestation form at the beginning of each academic year acknowledging their legal responsibility to report suspected child abuse or neglect, as well as their obligation to comply with other applicable state and district mandates.

### IV. Reporting Procedures

#### A. Immediate Action:

Suspected abuse or neglect must be reported immediately to the Oklahoma Department of Human Services (DHS) via the statewide hotline: 1-800-522-3511.

#### B. Personal Responsibility:

Reports must be made directly by the individual who has knowledge of or suspects abuse. Reporting to a supervisor does not fulfill the legal obligation.

#### C. Timeliness:

Reports must be made as soon as possible, ideally within 24 hours of suspicion.

#### D. Documentation:

A written report shall be submitted to the school principal or designated administrator for internal recordkeeping.

## V. Annual Attestation Requirement

### A. Teacher Attestations:

All certified educators must sign an attestation form at the beginning of each school year confirming:

1. Their understanding of mandated reporting laws and regulations
2. Their obligation to report directly to DHS
3. Their awareness of the consequences for failure to report

### B. Recordkeeping:

Signed attestations shall be maintained in personnel files and reviewed during audits or investigations.

### C. Attestation:

Attachment A

## VI. Confidentiality and Protection

### A. Confidentiality:

Reports and reporter identities are protected under Oklahoma law.

### B. Immunity:

Reporters acting in good faith are immune from civil or criminal liability.

### C. No Retaliation:

Retaliation against reporters is prohibited and subject to disciplinary action.

## VII. Training

### A. Annual Training:

All staff shall receive training on recognizing and reporting abuse and neglect.

### B. New Hire Orientation:

Mandated reporting responsibilities shall be included in onboarding.

## VIII. Prohibited Actions

### A. No Internal Investigations:

School personnel must not investigate suspected abuse or neglect. Doing so may interfere with DHS or law enforcement investigations.

### B. No Interference:

Administrators may not prevent or delay any employee from making a report.

## IX. Failure to Report

Any failure to report may result in disciplinary action, termination, and legal consequences.

## X. Legal Authority

This policy is adopted pursuant to Oklahoma statute 70 O.S. § 1210.163 and 10A O.S. § 1-2-101.

Oklahoma Mandated Reporter Acknowledgment Form

STANLEY HUPFELD EMPLOYEE ACKNOWLEDGMENT OF DUTY TO REPORT CHILD ABUSE  
AND NEGLECT

(Pursuant to 70 O.S. § 1210.163 and 10A O.S. § 1-2-101)

Employee Name: \_\_\_\_\_

Position/Title: \_\_\_\_\_

School District / Agency: \_\_\_\_\_

In accordance with Oklahoma Statutes 70 O.S. § 1210.163 and 10A O.S. § 1-2-101, I understand and acknowledge the following:

1. I am a mandated reporter of suspected child abuse and neglect as defined by Oklahoma law.
2. If I have reason to believe that a child under the age of 18 is a victim of abuse or neglect, I am required by law to immediately report it to the Oklahoma Department of Human Services (DHS) via the statewide abuse hotline: 1-800-522-3511
3. I understand that this reporting requirement is individual and non-delegable. I may not rely on another person or administrator to make the report on my behalf.
4. I am aware that failure to report suspected child abuse or neglect is a misdemeanor and may result in criminal charges.
5. I understand that as a mandated reporter, I am protected from civil and criminal liability if I report in good faith.
6. I have been provided with information regarding the indicators of child abuse and neglect and the procedures for reporting.
7. I acknowledge that this signed statement will be retained in my personnel file for the duration of my employment.

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Administrator/Witness Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## Stanley Hupfeld Academy Hours and Days Policy

### HB1087

Stanley Hupfeld Academy will comply with the requirements of House Bill 1087 and the requirements regarding additional instructional hours. HB 1087 amends 70 O.S. 2021, Section 1-109, as amended by Section 1 of Enrolled Senate Bill No. 758 of the 1st Session of the 60th Oklahoma Legislature, which relates to length of the school year. This HB extends the amount of time classroom instruction is to be offered. Specifically, HB 1087 changes the required school year from 180 to 181 days and from 1,080 to 1,086 hours, with these changes to be fully implemented by the 2025-2026 school year.

HB 1087 also updates the minimum salary schedule for certified personnel, adding new salary levels for teachers with 26-35 years of experience, which were previously not included. Additionally, the bill modifies provisions related to virtual instruction, allowing school districts to count up to two days or twelve hours of virtual instruction toward the total instructional time, but only with specific approvals and under certain conditions. Stanley Hupfeld Academy will follow the guidance of HB 1087 in all regards.

SHA Board Adopted : \_\_\_\_\_



**Stanley Hupfeld**  
ACADEMY  
**AT WESTERN VILLAGE**

• Our mission is to provide effective learning opportunities for all students. •

8/22/2025

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 2025-2026 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 2, 2024, the Stanley Hupfeld Academy @ Western Village board approved the school-hours calendar for the 2025-2026 school year. A copy of this academic calendar is attached.

Stanley Hupfeld Academy @ Western Village has 170 days per the 2025-2026 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 (6.92 hours per day). The total amount of instructional time for the 2025-2026 school year is 169 total days and 2 parent teacher conference days and 5 professional development days; 1217.92 hours respectively which exceeds the 1,086 hours and 166 days required.

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

Respectfully,

*Ruthie Rayner*

Ruthie Rayner  
Superintendent

# 2025-2026

## Stanley Hupfeld Academy

July '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		

August '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						

September '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				

October '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	

November '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						

December '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			

January '26						
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

February '26						
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

March '26						
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				

April '26						
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 '26						
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 '26						
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 11, 12 & 13- Professional Development Days - All Staff  
 August 14- First Day of School  
 September 1- Labor Day - No School  
 October 7 & 9 - Student Led Conferences 3:15-7:00  
 October 13-17- Fall Break - No School  
 November 24-28- Thanksgiving Break - No School  
 December 19- January 5- Winter Break - No School  
 January 5- Professional Development Day - All Staff Only  
 January 6- Return from Winter Break  
 January 19 - MLK Day - No School  
 February 16- President's Day - No School  
 March 10 & 12- Student Led Conferences 3:15-7:00  
 March 16-20 - Spring Break - No School  
 April 17- April Day - No School  
 May 20- Last Day of School  
 May 21 - Teacher Record Day / Professional Development

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

September 26 - End of 1st Quarter (31 days)  
 December 18 - End of 2nd Quarter (49 days)  
 February 27 - End of 3rd Quarter (37 days)  
 May 20- End of 4th Quarter (52 days)

169 School Days  
 2 Student Led Conference Days  
 5 Professional Development Days  
 176 Total Days

**Stanley Hupfeld Academy @Western Village**

**1508 NW 106<sup>th</sup> Street**

**Oklahoma City, OK 73114**

**Advisory Board Meeting Dates**

**2025-2026**

- **Monday, August 4, 2025**
- **Monday, September 8, 2025**
- **Monday, October 6, 2025**
- **Monday, November 3, 2025**
- **Monday, December 1, 2025**
- **Monday, February 2, 2026**
- **Monday, March 2, 2026**
- **Monday, April 6, 2026**
- **Monday, May 4, 2026**
- **Monday, June 1, 2026**

**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. 106<sup>th</sup>, Oklahoma City, OK 73114, from 3:45 p.m. to 5:00 p.m.**

**A quorum is required for action items.**

**For more information:**

**[Ruthie.rayner@wvacademy.com](mailto:Ruthie.rayner@wvacademy.com)**