

**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, April 3, 2023**

**3:45 P.M. – Schwartz Performing Arts/Community Center - SW Corner of Campus (Park in West Lot, Enter North Door)**

**A G E N D A**

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

- 1. Welcome and Introductions** Pam Millington, Chair
- 2. Connect to Purpose**
  - Eagle Entertainers – led by Ebony Rowe/SHA & Mariah Wilson/OKA+ Arts
- 3. Consent Items for Approval** Pam Millington, Chair
  - Board Meeting **Minutes** for February 6, 2023
  - January and February 2023 **Financials**
    - **Encumbrances** -1; 6; 20; 30; 46; 92; 114; 122; 198; 224; 255-256; 258; 266; 277-278; 280; 282-318 from the General Fund totaling \$119,558.4.
  - **Surplus Inventory** – Riding mower & Yard Mule
- 4. Discussion and Possible Board Action for Approval for Audit Contract with Bledsoe, Hewett and Gullekson for the 2023-2024 School Year- \$6,000.00.** Pam Millington, Chair
- 5. Discussion and Possible Board Action for Approval of 23-24 staff contracts and assignments.** Pam Millington, Chair
- 6. Discussion and possible Board Action to Approve the OKCPS Base Rent for 2023-2024- \$10/student- \$3020.00** Pam Millington, Chair
- 7. Discussion and Possible Board Action to Approve the Municipal Accounting Systems contract for 2023-2024; Student Information: \$4,158.00; Appropriated Funds-\$4,958.57 total \$9,116.57.** Pam Millington, Chair
- 8. Discussion and Possible Board Action to Approve the reissuance of the following checks:**  
**From 21-22: Corey Alkire-\$138.52-check # 7594/Victoria Eggleston-\$138.52-check #7602.**  
**From 22-23: Victoria Eggleston-\$138.52-check # 769/Madeline Mahan-\$59.95-check# 144**  
Pam Millington, Chair
- 9. Principal's Report** Ruthie Rayner, Principal
  - Oklahoma State Testing Dates
  - Accreditation Summary
- 10. New Business**
- 11. Adjourn**



**STANLEY HUPFELD ACADEMY (SHA) AT WESTERN VILLAGE  
ADVISORY COUNCIL, REGULAR BOARD MEETING MINUTES  
FEBRUARY 6, 2023**

**ATTENDEES**

Voting members in attendance: Tom Cassidy, Shari Dixon, Eric Harmon, Milisha Henderson, Pam Millington, John Vera, Suzan Whaley

Voting Members Absent: Skip Leonard, Kylie Lyons, David Jackson, Ken Lawson

Non-voting members Absent: Kara Babbit

School Staff and Guests in Attendance: Jason Mack (OKCPS Charter Liaison), Heather Meldrum, Ruthie Rayner, Christy Savage, Becky Kime

**The Regular Advisory Board Meeting called to order at 3:57 pm by Pam Millington, Board President**

**Consent Agenda**

On a motion by Eric Harman, 2<sup>nd</sup> by Tom Cassidy, the following Consent Agenda items were unanimously approved as presented. Vote taken and Consent agenda approved.

- **Minutes** of the December 5, 2022 Regular Advisory Board Meeting
- **Income Statements and Monthly Financial Report** including: Compilation Report; Statement of Assets, Liabilities and Net Assets –Cash Basis; Statement of Revenue and Expenses-General Fund-Cash Basis; Detailed Revenue Summary-General Fund-Cash Basis; and Statement of Expenses Two Year Comparison by Project, Object-General Fund-Cash Basis, for the period **ended 11/30/22 and 12/31/22.**
- **Encumbrance Register – as of 11/30/22 and 12/31/22.**
- **Affirmative Action Plan** for Protected Veterans/Individuals with Disabilities/Minorities & Families.

On a motion to approve the resignation of Ken Lawson-voting member and elect and confirm Christy Savage to Open Board Clerk seat by Suzan Whaley, 2<sup>nd</sup> Eric Harmon. Vote taken and motion carries.

On a motion to approve SHA Restroom Accommodation Policy by Milisha Henderson, 2<sup>nd</sup> Eric Harmon. Vote taken and motion carries.

On a motion to approve the open bids for vendor contracts for 2023-24 school year for auditor/Building-Janitorial service/Janitorial supplies/Federal Programs consulting by John Vera, 2<sup>nd</sup> Eric Harmon. Vote taken and motion carries.

There being no new business, the meeting was adjourned at 4:35 pm.

**Next Meeting: April 3, 2023.**

Approved: Becky Kime Becky Kime, Minutes Clerk

\*Note: Attachment: Record of roll call votes

**STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE  
ADVISORY BOARD MEETING – ROLL CALL VOTES  
February 6, 2023**

| Board Member      | Consent Agenda Items (Minutes-12.5.22, Financials (Nov & Dec 2022) & Encumbrance Register(11.1-30.22/12.1-31.22) Affirmative Action Plan for Individuals with Disabilities/Minorities & Families/Veterans | Resolutions for Approval for Ken Lawson Resignation and Elect/Confirm Christy Savage, Board Clerk | Motion to Approve the SHA Restroom Policy | Motion to Approve Open Bids for the Vendor Contracts for 23-24 school year: Auditor/Building Janitorial Services/Janitorial Supplies/Federal Programs Consulting |
|-------------------|---|---|---|--|
| Tom Cassidy       | Yes   | Yes   | Yes                                       | Yes  |
| Shari Dixon       | Yes   | Yes   | Yes                                       | Yes  |
| Eric Harmon       | Yes   | Yes   | Yes                                       | Yes  |
| Milisha Henderson | Yes   | Yes   | Yes                                       | Yes  |
| David Jackson     | Absent  | Absent  | Absent                                    | absent   |
| Ken Lawson        | Absent  | Absent  | Absent                                    | absent   |
| Skip Leonard      | Absent  | Absent  | Absent                                    | absent   |
| Kylie Lyons       | Absent  | Absent  | Absent                                    | Absent   |
| Pam Millington    | Yes   | Yes   | Yes                                       | Yes  |
| John Vera         | Yes   | Yes   | Yes                                       | Yes  |
| Suzan Whaley      | Yes   | Yes   | Yes                                       | Yes  |



**STANLEY HUPFELD ACADEMY  
OKLAHOMA CITY, OKLAHOMA**

**MONTHLY FINANCIAL REPORT**

**JANUARY 31, 2023**

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

JACK JENKINS, CPA  
MICHAEL KEMPER, CPA

February 2, 2023

Honorable Board of Education  
Stanley Hupfeld Academy  
Oklahoma City, Oklahoma

We have compiled the accompanying statement of assets, liabilities, and net assets – cash basis for the Stanley Hupfeld Academy as of January 31, 2023, and the related statements of revenues and expenses – cash basis for the six (6) months then ended. 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. Our compilation was performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting and the budget laws of the State of Oklahoma, which is a basis of accounting other than generally accepted accounting principles.

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

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

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

We are not independent with respect to Stanley Hupfeld Academy.

Sincerely,

*Jenkins & Kemper, CPAs P.C.*

Jenkins & Kemper  
Certified Public Accountants, P.C.



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

|                      | <u>General<br/>Fund</u> |
|----------------------|-------------------------|
| <b>Assets</b>        |                         |
| Cash                 | \$ 373,321.41           |
| Total Assets         | <u>373,321.41</u>       |
| <b>Liabilities</b>   |                         |
| Outstanding payments | 28,293.63               |
| Open Encumbrances    | <u>63,684.66</u>        |
| Total Liabilities    | <u>91,978.29</u>        |
| Cash Fund Balance    | <u>\$ 281,343.12</u>    |

**SEE ACCOUNTANT'S COMPILATION REPORT**

**STANLEY HUPFELD ACADEMY - 2022-23 FISCAL YEAR**  
**STATEMENT OF REVENUE AND EXPENSES - GENERAL FUND - CASH BASIS**

|  | Source<br>Codes | 2021-22<br>Actual | 2021-22<br>1/31/2022 | % of YTD<br>to Budj. | 2022-23<br>Budgeted | 2022-23<br>1/31/2023 | % of YTD<br>to Budj. |
|--|-----------------|-------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
| <b>Revenue</b>                               |                 |                   |                      |                      |                     |                      |                      |
| Book Fair Revenue                            | 1450            | \$ 4,290.35       |                      | 0.0%                 | 4,600.00            | 4,526.13             | 98.4%                |
| Miscellaneous Reimb.                         | 1590            | 887.26            | 527.31               | 59.4%                |                     | 1,200.79             | N/A                  |
| Contributions and Donations                  | 1610            | 79,163.03         | 79,163.03            | 100.0%               |                     |                      | N/A                  |
| Adult Meals                                  | 1730            | 1,055.10          | 516.50               | 49.0%                | 1,000.00            | 327.00               | 32.7%                |
| Foundation & Incentive Aid                   | 3210            | 1,938,688.67      | 1,066,161.02         | 55.0%                | 2,074,300.02        | 1,120,229.70         | 54.0%                |
| Flexible Benefit                             | 3250            | 187,533.48        | 103,263.59           | 55.1%                | 188,788.56          | 101,945.81           | 54.0%                |
| Reading Sufficiency                          | 3415            | 14,143.88         | 14,143.88            | 100.0%               | 11,915.32           | 11,915.32            | 100.0%               |
| Textbooks                                    | 3420            | 29,324.30         | 29,324.30            | 100.0%               | 21,541.26           | 11,632.28            | 54.0%                |
| Redbud                                       | 3435            | 99,712.13         |                      | 0.0%                 | 100,000.00          |                      | 0.0%                 |
| State Matching                               | 3720            | 1,353.84          |                      | 0.0%                 | 1,286.15            | 1,145.40             | 89.1%                |
| Title I (Proj. 511)                          | 4210            | 143,212.85        |                      | 0.0%                 | 160,000.00          | 46,088.90            | 28.8%                |
| Title I Prior Year                           | 4210            | 18,101.05         | 18,101.05            | 100.0%               | 26,967.48           | 26,967.48            | 100.0%               |
| Title II-Part A (Proj. 541)                  | 4271            | 20,267.25         |                      | 0.0%                 | 20,805.88           | 20,805.88            | 100.0%               |
| Special Education - Flowthrough (Proj. 621)  | 4310            | 42,477.40         |                      | 0.0%                 | 60,000.00           |                      | 0.0%                 |
| Flowthrough Prior Year                       | 4310            |                   |                      | N/A                  | 25,357.42           | 25,357.42            | 100.0%               |
| ARP Flowthrough (628)                        | 4310            | 3,298.99          |                      | 0.0%                 |                     |                      | N/A                  |
| Special Education - Preschool (Proj. 641)    | 4340            | 1,408.42          |                      | 0.0%                 |                     |                      | N/A                  |
| ARP Preschool (Proj. 643)                    | 4340            | 530.95            |                      | 0.0%                 |                     |                      | N/A                  |
| Title IV, Part A Student Support (Proj. 552) | 4442            | 10,563.52         |                      | 0.0%                 | 10,657.41           | 10,657.41            | 100.0%               |
| APR Flow Through (Proj. 628)                 | 4689            | 8,349.00          |                      | 0.0%                 |                     |                      | N/A                  |
| ARP Preschool (Proj. 643)                    | 4689            | 473.00            |                      | 0.0%                 |                     |                      | N/A                  |
| ESSER  | 4689            |                   |                      | N/A                  | 1,142,487.57        |                      | 0.0%                 |
| ESSER II Prior Year                          | 4689            |                   |                      | N/A                  | 450,937.28          | 450,937.28           | 100.0%               |
| Federal Lunch/Breakfast                      | 4700            | 248,809.48        | 111,414.97           | 44.8%                | 199,072.12          | 130,005.01           | 65.3%                |
| Correcting Entry                             | 5600            | 59.08             | 59.08                | 100.0%               |                     |                      | N/A                  |
| Total revenue                                |                 | 2,853,703.03      | 1,422,674.73         | 49.9%                | 4,495,116.47        | 1,963,741.81         | 43.7%                |
| Cash fund balance (beginning)                | 6110            | 540,302.86        | 540,302.86           |                      | 357,503.99          | 357,503.99           |                      |
| Lapsed Approp/Estopped Warr.                 | 3130-6140       | 607.96            |                      |                      |                     |                      |                      |
| Total revenue and beg. balance               |                 | 3,394,613.85      | 1,962,977.59         |                      | 4,852,620.46        | 2,321,245.80         |                      |
| <b>Expenditures</b>                          |                 |                   |                      |                      |                     |                      |                      |
|  | Object<br>Codes |                   |                      |                      |                     |                      |                      |
| Payroll                                      | 100-200         | 2,052,063.94      | 1,191,643.65         | 58.1%                | 2,450,000.00        | 1,298,717.08         | 53.0%                |
| Non-payroll                                  | 300-900         | 985,045.92        | 395,426.91           | 40.1%                | 1,300,000.00        | 741,185.60           | 57.0%                |
| Total expenditures                           |                 | 3,037,109.86      | 1,587,070.56         | 52.3%                | 3,750,000.00        | 2,039,902.68         | 54.4%                |
| Ending Balance                               |                 | \$ 357,503.99     | 375,907.03           |                      | 1,102,620.46        | 281,343.12           |                      |

## **SUPPLEMENTAL INFORMATION**

**STANLEY HUPFELD ACADEMY - 2022-23 FISCAL YEAR  
DETAILED REVENUE SUMMARY - GENERAL FUND - CASH BASIS**

|           | Reimb.   | Book Store<br>Revenue | Donations | Student/Adult<br>Lunches | State Aid    | Other<br>State Sources | State<br>Matching | Federal<br>Child Nut. | Federal<br>Program | Total        |
|-----------|----------|-----------------------|-----------|--------------------------|--------------|------------------------|-------------------|-----------------------|--------------------|--------------|
| July      |          |                       |           |                          |              |                        |                   |                       |                    |              |
| August    |          |                       |           |                          | 184,211.27   | 18,800.10              |                   | 54,579.60             | 52,324.90          | 106,904.50   |
| September |          | 1,814.06              |           | 50.00                    | 184,211.28   | 18,800.12              |                   | 195.00                | 450,937.28         | 654,143.65   |
| October   | 16.79    | 2,372.04              |           | 104.50                   | 184,211.27   | 18,800.10              |                   | 11,613.84             |                    | 216,489.30   |
| November  | 955.00   |                       |           | 37.50                    | 184,211.27   | 19,318.41              |                   | 56,055.09             |                    | 261,559.79   |
| December  | 219.00   | 340.03                |           | 135.00                   | 184,211.27   | 30,845.01              |                   |                       | 77,552.19          | 204,522.18   |
| January   | 10.00    |                       |           |                          | 199,173.34   | 20,075.07              |                   | 7,561.48              |                    | 293,302.50   |
| February  |          |                       |           |                          |              |                        |                   |                       |                    | 226,819.89   |
| March     |          |                       |           |                          |              |                        |                   |                       |                    | -            |
| April     |          |                       |           |                          |              |                        |                   |                       |                    | -            |
| May       |          |                       |           |                          |              |                        |                   |                       |                    | -            |
| June      |          |                       |           |                          |              |                        |                   |                       |                    | -            |
| Totals    | 1,200.79 | 4,526.13              | -         | 327.00                   | 1,120,229.70 | 126,638.81             | -                 | 130,005.01            | 580,814.37         | 1,963,741.81 |

**STANLEY HUFFELD ACADEMY - 2022-23 FISCAL YEAR**  
**STATEMENT OF EXPENSES TWO YEAR COMPARISON BY PROJECT/OBJECT - GENERAL FUND - CASH BASIS**

| <u>Classification (Project)</u>                        | <u>Object</u> | 2021-22<br><u>Actual</u> | 2021-22<br><u>1/31/2022</u> | % of YTD<br><u>to Budg.</u> | 2022-23<br><u>Budgeted</u> | 2022-23<br><u>1/31/2023</u> | % of YTD<br><u>to Budg.</u> |
|--|---------------|--------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|
| <b>000 General Fund</b>                                |               |                          |                             |                             |                            |                             |                             |
| Salaries   | 100           | \$ 958,047.17            | 649,608.22                  | 67.81%                      | 1,180,000.00               | 718,245.57                  | 60.87%                      |
| Employee Benefits                                      | 200           | 241,232.65               | 154,978.91                  | 64.24%                      | 290,000.00                 | 172,727.80                  | 59.56%                      |
| Worker's Compensation                                  | 290           | 14,227.73                | 6,163.83                    | 43.32%                      | 15,000.00                  | 7,234.04                    | 48.23%                      |
| Management Services                                    | 310           | 7,766.40                 | 5,116.40                    | 65.88%                      | 8,000.00                   | 4,980.80                    | 62.26%                      |
| Accounting Services                                    | 331           | 43,600.00                | 27,350.00                   | 62.73%                      | 45,000.00                  | 29,250.00                   | 65.00%                      |
| Medical Services                                       | 336           | 45,920.25                | 22,670.90                   | 49.37%                      | 59,000.00                  | 23,870.77                   | 40.46%                      |
| Security Services                                      | 344           | 2,310.00                 | 1,485.00                    | 64.29%                      | 3,500.00                   | 2,375.00                    | 67.86%                      |
| Professional Services                                  | 350           | 3,129.24                 | 2,979.24                    | 95.21%                      | 4,000.00                   | 3,651.42                    | 91.29%                      |
| Water Utilities  | 410           | 11,772.03                | 6,920.26                    | 58.79%                      | 12,000.00                  | 8,643.01                    | 72.03%                      |
| Cleaning Services                                      | 420           | 50,495.00                | 17,750.00                   | 35.15%                      | 55,000.00                  | 21,607.00                   | 39.29%                      |
| Repairs and Maint. Services                            | 430           | 30,900.83                | 20,530.91                   | 66.44%                      | 32,000.00                  | 12,597.09                   | 39.37%                      |
| Rental Services  | 440           | 8,778.18                 | 5,393.36                    | 61.44%                      | 50,000.00                  | 28,950.97                   | 57.90%                      |
| Insurance  | 520           | 115,730.95               | 81,223.27                   | 70.18%                      | 120,000.00                 | 12,713.00                   | 10.59%                      |
| Communications Services                                | 530           | 9,444.04                 | 3,745.53                    | 39.66%                      | 12,000.00                  | 10,911.75                   | 90.93%                      |
| Advertising  | 540           | 139.50                   | 139.50                      | 100.00%                     | 1,000.00                   | 214.20                      | 21.42%                      |
| Printing and Binding                                   | 550           | 1,603.92                 | 785.89                      | 49.00%                      | 3,000.00                   | 642.21                      | 21.41%                      |
| Staff Travel   | 580           | 188.56                   |                             |                             | 1,500.00                   | 396.77                      | 26.45%                      |
| Supplies and Materials                                 | 610           | 42,896.13                | 18,718.39                   | 43.64%                      | 45,000.00                  | 21,506.82                   | 47.79%                      |
| Energy   | 620           | 55,142.57                | 30,584.28                   | 55.46%                      | 60,000.00                  | 40,289.55                   | 67.15%                      |
| Bks & Periodicals                                      | 640           | 18,719.07                | 27.38                       | 0.15%                       | 20,000.00                  | 6,111.75                    | 30.56%                      |
| Equipment and Furniture                                | 650           | 40,465.48                | 9,242.93                    | 22.84%                      | 39,000.00                  | 17,370.51                   | 44.54%                      |
| Awards, Gifts, Decorations                             | 680           | 8,995.79                 | 3,537.97                    | 39.33%                      | 15,000.00                  | 14,828.32                   | 98.86%                      |
| Land & Improvements                                    | 710           |                          |                             |                             |                            | 523.92                      |                             |
| Appliances   | 731           |                          |                             |                             |                            | 6,864.00                    |                             |
| Technology Related Hardware                            | 733           | 17,440.00                |                             | 0.00%                       | 20,000.00                  | 2,100.00                    | 10.50%                      |
| Dues and Fees  | 810           | 3,647.25                 | 3,149.75                    | 86.36%                      | 10,000.00                  | 5,798.34                    | 57.98%                      |
| Staff Registration & Tuition                           | 860           | 4,781.10                 | 1,560.00                    | 32.63%                      | 5,000.00                   | 950.00                      | 19.00%                      |
| Donations  | 881           | 2,266.93                 | 562.95                      | 24.83%                      | 3,000.00                   |                             | 0.00%                       |
| Reimbursement  | 930           | 59.08                    | 59.08                       | 100.00%                     | 2,000.00                   |                             | 0.00%                       |
| Intrafund Transfer                                     | 970           | 58,160.67                | 31,984.84                   | 54.99%                      | 60,000.00                  | 11,202.28                   | 18.67%                      |
| Subtotal   |               | <u>1,797,860.52</u>      | <u>1,106,268.79</u>         | <u>61.53%</u>               | <u>2,170,000.00</u>        | <u>1,186,556.89</u>         | <u>54.68%</u>               |
| <b>Child Nutrition (Proj. 285,385,762,763,764,768)</b> |               |                          |                             |                             |                            |                             |                             |
| Food Service Management                                | 570           | 196,680.24               | 71,906.70                   | 36.56%                      | 200,000.00                 | 112,167.36                  | 56.08%                      |
| Food and Milk/Supplies                                 | 600           | 21,214.33                | 13,092.07                   | 61.71%                      | 25,000.00                  | 29,079.82                   | 116.32%                     |
| Subtotal   |               | <u>217,894.57</u>        | <u>84,998.77</u>            | <u>39.01%</u>               | <u>225,000.00</u>          | <u>141,247.18</u>           | <u>62.78%</u>               |
| <b>Great Expectations (Proj. 318)</b>                  |               |                          |                             |                             |                            |                             |                             |
| Supplies & Materials                                   | 300-860       | 2,000.00                 |                             |                             | 50,000.00                  | 17,378.26                   | 34.76%                      |
| Subtotal   |               | <u>2,000.00</u>          |                             |                             | <u>50,000.00</u>           | <u>17,378.26</u>            | <u>34.76%</u>               |
| <b>Flexible Benefit Allowance (Proj. 331-335)</b>      |               |                          |                             |                             |                            |                             |                             |
| Salaries/Employee Benefits                             | 100-299       | 184,453.98               | 107,854.78                  | 58.47%                      | 185,000.00                 | 108,568.25                  | 58.69%                      |
| <b>Reading Sufficiency (Proj. 367)</b>                 |               |                          |                             |                             |                            |                             |                             |
| Supplies & Materials                                   | 300-860       | 7,745.97                 |                             | 0.00%                       | 15,000.00                  | 148.00                      |                             |
| Subtotal   |               | <u>7,745.97</u>          | <u>-</u>                    | <u>0.00%</u>                | <u>15,000.00</u>           | <u>148.00</u>               | <u>0.99%</u>                |
| <b>Basic Prog, CY (Proj. 511)</b>                      |               |                          |                             |                             |                            |                             |                             |
| Salaries/Employee Benefits                             | 100-299       | 197,272.78               | 123,525.55                  | 62.62%                      | 160,000.00                 | 111,360.78                  | 69.60%                      |
| Subtotal   |               | <u>197,272.78</u>        | <u>123,525.55</u>           | <u>62.62%</u>               | <u>160,000.00</u>          | <u>111,360.78</u>           | <u>69.60%</u>               |

**STANLEY HUPFELD ACADEMY - 2022-23 FISCAL YEAR**  
**STATEMENT OF EXPENSES TWO YEAR COMPARISON BY PROJECT/OBJECT - GENERAL FUND - CASH BASIS**

| <u>Classification (Project)</u>                     | <u>Object</u> | <u>2021-22<br/>Actual</u> | <u>2021-22<br/>1/31/2022</u> | <u>% of YTD<br/>to Budg.</u> | <u>2022-23<br/>Budgeted</u> | <u>2022-23<br/>1/31/2023</u> | <u>% of YTD<br/>to Budg.</u> |
|---|---------------|---------------------------|------------------------------|------------------------------|-----------------------------|------------------------------|------------------------------|
| <b>Special Education (Proj. 621, 628, 641, 643)</b> |               |                           |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                          | 100-299       | 80,224.93                 | 44,978.93                    | 56.07%                       | 80,000.00                   | 28,091.40                    | 35.11%                       |
| Subtotal  |               | <u>80,224.93</u>          | <u>44,978.93</u>             | <u>56.07%</u>                | <u>80,000.00</u>            | <u>28,091.40</u>             | <u>35.11%</u>                |
| <b>ESSER II (Proj. 793)</b>                         |               |                           |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                          | 100-299       | 390,832.43                | 1,201.97                     | 0.31%                        | 205,000.00                  | 200.58                       | 0.10%                        |
| Services/Materials                                  | 300-860       | 158,824.68                | 8,746.48                     | 5.51%                        | 50,000.00                   |                              | 0.00%                        |
|   |               | <u>549,657.11</u>         | <u>9,948.45</u>              | <u>1.81%</u>                 | <u>255,000.00</u>           | <u>200.58</u>                | <u>0.08%</u>                 |
| <b>CARES ACT (Proj. 788)</b>                        |               |                           |                              |                              |                             |                              |                              |
| Personnel Services - Salaries                       | 100           |                           | 83,112.22                    | 83.11%                       |                             |                              |                              |
| Personnel Services - Emp'l Be                       | 200           |                           | 26,383.07                    | 65.96%                       |                             |                              |                              |
| Subtotal  |               |                           | <u>109,495.29</u>            | <u>78.21%</u>                |                             |                              |                              |
| <b>ESSER III (Proj. 795)</b>                        |               |                           |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                          | 100-299       |                           |                              |                              | 350,000.00                  | 159,522.70                   | 45.58%                       |
| Services/Materials                                  | 300-860       |                           |                              |                              | 260,000.00                  | 286,828.64                   | 110.32%                      |
|   |               |                           |                              |                              | <u>610,000.00</u>           | <u>446,351.34</u>            | <u>73.17%</u>                |
| <b>Grand Total</b>                                  |               | <u>3,037,109.86</u>       | <u>1,587,070.56</u>          | <u>52.26%</u>                | <u>3,750,000.00</u>         | <u>2,039,902.68</u>          | <u>54.40%</u>                |
| Payroll Expenses                                    | 100-200       | 2,052,063.94              | 1,191,643.65                 | 58.07%                       | 2,450,000.00                | 1,298,717.08                 | 53.01%                       |
| Non-Payroll Expenses                                | 300-900       | 985,045.92                | 395,426.91                   | 40.14%                       | 1,300,000.00                | 741,185.60                   | 57.01%                       |
| Totals  |               | <u>\$ 3,037,109.86</u>    | <u>1,587,070.56</u>          | <u>52.26%</u>                | <u>3,750,000.00</u>         | <u>2,039,902.68</u>          | <u>54.40%</u>                |



**STANLEY HUPFELD ACADEMY - 2022-23 FISCAL YEAR**  
**STATEMENT OF EXPENSES TWO YEAR COMPARISON BY PROJECT/OBJECT - GENERAL FUND - CASH BASIS**

| <u>Classification (Project)</u>                     | <u>Object</u> | <u>2021-22<br/>Actual</u> | <u>2021-22<br/>1/31/2022</u> | <u>% of YTD<br/>to Budg.</u> | <u>2022-23<br/>Budgeted</u> | <u>2022-23<br/>1/31/2023</u> | <u>% of YTD<br/>to Budg.</u> |
|---|---------------|---------------------------|------------------------------|------------------------------|-----------------------------|------------------------------|------------------------------|
| <b>Special Education (Proj. 621, 628, 641, 643)</b> |               |                           |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                          | 100-299       | 80,224.93                 | 44,978.93                    | 56.07%                       | 80,000.00                   | 28,091.40                    | 35.11%                       |
| Subtotal  |               | 80,224.93                 | 44,978.93                    | 56.07%                       | 80,000.00                   | 28,091.40                    | 35.11%                       |
| <b>ESSER II (Proj. 793)</b>                         |               |                           |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                          | 100-299       | 390,832.43                | 1,201.97                     | 0.31%                        | 205,000.00                  | 200.58                       | 0.10%                        |
| Services/Materials                                  | 300-860       | 158,824.68                | 8,746.48                     | 5.51%                        | 50,000.00                   |                              | 0.00%                        |
|   |               | 549,657.11                | 9,948.45                     | 1.81%                        | 255,000.00                  | 200.58                       | 0.08%                        |
| <b>CARES ACT (Proj. 788)</b>                        |               |                           |                              |                              |                             |                              |                              |
| Personnel Services - Salaries                       | 100           |                           | 83,112.22                    | 83.11%                       |                             |                              |                              |
| Personnel Services - Empl Be                        | 200           |                           | 26,383.07                    | 65.96%                       |                             |                              |                              |
| Subtotal  |               |                           | 109,495.29                   | 78.21%                       |                             |                              |                              |
| <b>ESSER III (Proj. 795)</b>                        |               |                           |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                          | 100-299       |                           |                              |                              | 350,000.00                  | 159,522.70                   | 45.58%                       |
| Services/Materials                                  | 300-860       |                           |                              |                              | 260,000.00                  | 286,828.64                   | 110.32%                      |
|   |               |                           |                              |                              | 610,000.00                  | 446,351.34                   | 73.17%                       |
| <b>Grand Total</b>                                  |               | <b>3,037,109.86</b>       | <b>1,587,070.56</b>          | <b>52.26%</b>                | <b>3,750,000.00</b>         | <b>2,039,902.68</b>          | <b>54.40%</b>                |
| Payroll Expenses                                    | 100-200       | 2,052,063.94              | 1,191,643.65                 | 58.07%                       | 2,450,000.00                | 1,298,717.08                 | 53.01%                       |
| Non-Payroll Expenses                                | 300-900       | 985,045.92                | 395,426.91                   | 40.14%                       | 1,300,000.00                | 741,185.60                   | 57.01%                       |
| Totals  |               | \$ 3,037,109.86           | 1,587,070.56                 | 52.26%                       | 3,750,000.00                | 2,039,902.68                 | 54.40%                       |





**STANLEY HUPFELD ACADEMY  
OKLAHOMA CITY, OKLAHOMA**

**MONTHLY FINANCIAL REPORT**

**FEBRUARY 28, 2023**

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

JACK JENKINS, CPA  
MICHAEL KEMPER, CPA

March 2, 2023

Honorable Board of Education  
Stanley Hupfeld Academy  
Oklahoma City, Oklahoma

We have compiled the accompanying statement of assets, liabilities, and net assets – cash basis for the Stanley Hupfeld Academy as of February 28, 2023, and the related statements of revenues and expenses – cash basis for the eight (8) months then ended. 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. Our compilation was performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting and the budget laws of the State of Oklahoma, which is a basis of accounting other than generally accepted accounting principles.

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

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

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

We are not independent with respect to Stanley Hupfeld Academy.

Sincerely,

*Jenkins & Kemper, CPAs P.C.*

Jenkins & Kemper  
Certified Public Accountants, P.C.

**STANLEY HUPFELD ACADEMY**  
**FEBRUARY 28, 2023**  
**STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS**

|                      | <u>General<br/>Fund</u> |
|----------------------|-------------------------|
| <b>Assets</b>        |                         |
| Cash                 | \$ 382,553.32           |
| Total Assets         | <u>382,553.32</u>       |
| <b>Liabilities</b>   |                         |
| Outstanding payments | 39,682.06               |
| Open Encumbrances    | <u>63,684.66</u>        |
| Total Liabilities    | <u>103,366.72</u>       |
| Cash Fund Balance    | <u>\$ 279,186.60</u>    |

**SEE ACCOUNTANT'S COMPILATION REPORT**

**STANLEY HUPFELD ACADEMY - 2022-23 FISCAL YEAR**  
**STATEMENT OF REVENUE AND EXPENSES - GENERAL FUND - CASH BASIS**

|  | Source<br>Codes | 2021-22<br>Actual | 2021-22<br>2/28/2022 | % of YTD<br>to Budj. | 2022-23<br>Budgeted | 2022-23<br>2/28/2023 | % of YTD<br>to Budj. |
|--|-----------------|-------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
| <b>Revenue</b>                               |                 |                   |                      |                      |                     |                      |                      |
| Book Fair Revenue                            | 1450            | \$ 4,290.35       |                      | 0.0%                 | 4,600.00            | 4,526.13             | 98.4%                |
| Miscellaneous Reimb.                         | 1590            | 887.26            | 740.36               | 83.4%                |                     | 1,300.79             | N/A                  |
| Contributions and Donations                  | 1610            | 79,163.03         | 79,163.03            | 100.0%               |                     |                      | N/A                  |
| Adult Meals                                  | 1730            | 1,055.10          | 516.50               | 49.0%                | 1,000.00            | 327.00               | 32.7%                |
| Foundation & Incentive Aid                   | 3210            | 1,938,688.67      | 1,241,545.48         | 64.0%                | 2,074,300.02        | 1,306,934.65         | 63.0%                |
| Flexible Benefit                             | 3250            | 187,533.48        | 120,474.20           | 64.2%                | 188,788.56          | 118,936.79           | 63.0%                |
| Reading Sufficiency                          | 3415            | 14,143.88         | 14,143.88            | 100.0%               | 11,915.32           | 11,915.32            | 100.0%               |
| Textbooks                                    | 3420            | 29,324.30         | 29,324.30            | 100.0%               | 21,541.26           | 13,570.99            | 63.0%                |
| Redbud                                       | 3435            | 99,712.13         | 56,439.69            | 56.6%                | 100,000.00          | 8,517.40             | 8.5%                 |
| State Matching                               | 3720            | 1,353.84          |                      | 0.0%                 | 1,286.15            | 1,145.40             | 89.1%                |
| Title I (Proj. 511)                          | 4210            | 143,212.85        | 77,934.64            | 54.4%                | 160,000.00          | 46,088.90            | 28.8%                |
| Title I Prior Year                           | 4210            | 18,101.05         | 18,101.05            | 100.0%               | 26,967.48           | 26,967.48            | 100.0%               |
| Title II-Part A (Proj. 541)                  | 4271            | 20,267.25         | 20,026.46            | 98.8%                | 20,805.88           | 20,805.88            | 100.0%               |
| Special Education - Flowthrough (Proj. 621)  | 4310            | 42,477.40         | 31,288.58            | 73.7%                | 60,000.00           |                      | 0.0%                 |
| Flowthrough Prior Year                       | 4310            |                   |                      | N/A                  | 25,357.42           | 25,357.42            | 100.0%               |
| ARP Flowthrough (628)                        | 4310            | 3,298.99          |                      | 0.0%                 |                     |                      | N/A                  |
| Special Education - Preschool (Proj. 641)    | 4340            | 1,408.42          | 1,408.42             | 100.0%               |                     |                      | N/A                  |
| ARP Preschool (Proj. 643)                    | 4340            | 530.95            |                      | 0.0%                 |                     |                      | N/A                  |
| Title IV, Part A Student Support (Proj. 552) | 4442            | 10,563.52         | 10,368.04            | 98.1%                | 10,657.41           | 10,657.41            | 100.0%               |
| APR Flow Through (Proj. 628)                 | 4689            | 8,349.00          | 8,349.00             | 100.0%               |                     |                      | N/A                  |
| ARP Preschool (Proj. 643)                    | 4689            | 473.00            | 473.00               | 100.0%               |                     |                      | N/A                  |
| ESSER  | 4689            |                   |                      | N/A                  | 1,142,487.57        |                      | 0.0%                 |
| ESSER II Prior Year                          | 4689            |                   |                      | N/A                  | 450,937.28          | 450,937.28           | 100.0%               |
| Federal Lunch/Breakfast                      | 4700            | 248,809.48        | 138,816.42           | 55.8%                | 199,072.12          | 193,639.69           | 97.3%                |
| Correcting Entry                             | 5600            | 59.08             | 59.08                | 100.0%               |                     |                      | N/A                  |
| Total revenue                                |                 | 2,853,703.03      | 1,849,172.13         | 64.8%                | 4,495,116.47        | 2,241,628.53         | 49.9%                |
| Cash fund balance (beginning)                | 6110            | 540,302.86        | 540,302.86           |                      | 357,503.99          | 357,503.99           |                      |
| Lapsed Approp/Estopped Warr.                 | 3130-6140       | 607.96            |                      |                      |                     |                      |                      |
| Total revenue and beg. balance               |                 | 3,394,613.85      | 2,389,474.99         |                      | 4,852,620.46        | 2,599,132.52         |                      |
| <b>Expenditures</b>                          |                 |                   |                      |                      |                     |                      |                      |
|  | Object<br>Codes |                   |                      |                      |                     |                      |                      |
| Payroll                                      | 100-200         | 2,052,063.94      | 1,364,167.55         | 66.5%                | 2,450,000.00        | 1,482,122.23         | 60.5%                |
| Non-payroll                                  | 300-900         | 985,045.92        | 478,609.94           | 48.6%                | 1,300,000.00        | 837,823.69           | 64.4%                |
| Total expenditures                           |                 | 3,037,109.86      | 1,842,777.49         | 60.7%                | 3,750,000.00        | 2,319,945.92         | 61.9%                |
| Ending Balance                               |                 | \$ 357,503.99     | 546,697.50           |                      | 1,102,620.46        | 279,186.60           |                      |

## **SUPPLEMENTAL INFORMATION**

**STANLEY HUPFELD ACADEMY - 2022-23 FISCAL YEAR  
DETAILED REVENUE SUMMARY - GENERAL FUND - CASH BASIS**

|           | Reimb.   | Book Store<br>Revenue | Donations | Student/Adult<br>Lunches | State Aid    | Other<br>State Sources | State<br>Matching | Federal<br>Child Nut. | Federal<br>Program | Total        |
|-----------|----------|-----------------------|-----------|--------------------------|--------------|------------------------|-------------------|-----------------------|--------------------|--------------|
| July      |          |                       |           |                          |              |                        |                   |                       |                    |              |
| August    |          |                       |           |                          | 184,211.27   | 18,800.10              |                   | 54,579.60             | 52,324.90          | 106,904.50   |
| September |          | 1,814.06              |           | 50.00                    | 184,211.28   | 18,800.12              |                   | 195.00                | 450,937.28         | 654,143.65   |
| October   | 16.79    | 2,372.04              |           | 104.50                   | 184,211.27   | 18,800.10              |                   | 11,613.84             |                    | 216,489.30   |
| November  | 955.00   |                       |           | 37.50                    | 184,211.27   | 19,318.41              |                   | 56,055.09             |                    | 261,559.79   |
| December  | 219.00   | 340.03                |           | 135.00                   | 184,211.27   | 30,845.01              |                   |                       | 77,552.19          | 204,522.18   |
| January   | 10.00    |                       |           |                          | 199,173.34   | 20,075.07              |                   | 7,561.48              |                    | 293,302.50   |
| February  | 100.00   |                       |           |                          | 186,704.95   | 27,447.09              |                   | 63,634.68             |                    | 226,819.89   |
| March     |          |                       |           |                          |              |                        |                   |                       |                    | 277,886.72   |
| April     |          |                       |           |                          |              |                        |                   |                       |                    | -            |
| May       |          |                       |           |                          |              |                        |                   |                       |                    | -            |
| June      |          |                       |           |                          |              |                        |                   |                       |                    | -            |
| Totals    | 1,300.79 | 4,526.13              | -         | 327.00                   | 1,306,934.65 | 154,085.90             | -                 | 193,639.69            | 580,814.37         | 2,241,628.53 |



**STANLEY HUPFELD ACADEMY - 2022-23 FISCAL YEAR**  
**STATEMENT OF EXPENSES TWO YEAR COMPARISON BY PROJECT/OBJECT - GENERAL FUND - CASH BASIS**

| <u>Classification (Project)</u>                        | <u>Object</u> | <u>2021-22<br/>Actual</u> | <u>2021-22<br/>2/28/2022</u> | <u>% of YTD<br/>to Budg.</u> | <u>2022-23<br/>Budgeted</u> | <u>2022-23<br/>2/28/2023</u> | <u>% of YTD<br/>to Budg.</u> |
|--|---------------|---------------------------|------------------------------|------------------------------|-----------------------------|------------------------------|------------------------------|
| <b>000 General Fund</b>                                |               |                           |                              |                              |                             |                              |                              |
| Salaries   | 100           | \$ 958,047.17             | 744,380.46                   | 77.70%                       | 1,180,000.00                | 826,536.37                   | 70.05%                       |
| Employee Benefits                                      | 200           | 241,232.65                | 177,548.42                   | 73.60%                       | 290,000.00                  | 198,772.21                   | 68.54%                       |
| Unemployment Compensation                              | 271           |                           |                              |                              |                             | 1,611.04                     |                              |
| Worker's Compensation                                  | 290           | 14,227.73                 | 6,163.83                     | 43.32%                       | 15,000.00                   | 5,623.00                     | 37.49%                       |
| Management Services                                    | 310           | 7,766.40                  | 5,116.40                     | 65.88%                       | 8,000.00                    | 6,380.80                     | 79.76%                       |
| Accounting Services                                    | 331           | 43,600.00                 | 27,350.00                    | 62.73%                       | 45,000.00                   | 31,000.00                    | 68.89%                       |
| Medical Services                                       | 336           | 45,920.25                 | 28,164.55                    | 61.33%                       | 59,000.00                   | 29,736.22                    | 50.40%                       |
| Security Services                                      | 344           | 2,310.00                  | 1,622.50                     | 70.24%                       | 3,500.00                    | 3,312.50                     | 94.64%                       |
| Professional Services                                  | 350           | 3,129.24                  | 2,979.24                     | 95.21%                       | 4,000.00                    | 3,904.64                     | 97.62%                       |
| Water Utilities  | 410           | 11,772.03                 | 8,054.21                     | 68.42%                       | 12,000.00                   | 9,095.27                     | 75.79%                       |
| Cleaning Services                                      | 420           | 50,495.00                 | 24,820.00                    | 49.15%                       | 55,000.00                   | 25,692.00                    | 46.71%                       |
| Repairs and Maint. Services                            | 430           | 30,900.83                 | 21,264.91                    | 68.82%                       | 32,000.00                   | 12,822.09                    | 40.07%                       |
| Rental Services  | 440           | 8,778.18                  | 6,138.63                     | 69.93%                       | 50,000.00                   | 32,953.70                    | 65.91%                       |
| Insurance  | 520           | 115,730.95                | 89,850.18                    | 77.64%                       | 120,000.00                  | 12,713.00                    | 10.59%                       |
| Communications Services                                | 530           | 9,444.04                  | 6,736.04                     | 71.33%                       | 12,000.00                   | 11,860.71                    | 98.84%                       |
| Advertising  | 540           | 139.50                    | 139.50                       | 100.00%                      | 1,000.00                    | 214.20                       | 21.42%                       |
| Printing and Binding                                   | 550           | 1,603.92                  | 842.25                       | 52.51%                       | 3,000.00                    | 1,087.12                     | 36.24%                       |
| Staff Travel   | 580           | 188.56                    |                              |                              | 1,500.00                    | 396.77                       | 26.45%                       |
| Supplies and Materials                                 | 610           | 42,896.13                 | 20,007.98                    | 46.64%                       | 45,000.00                   | 24,528.95                    | 54.51%                       |
| Energy   | 620           | 55,142.57                 | 33,554.27                    | 60.85%                       | 60,000.00                   | 48,933.02                    | 81.56%                       |
| Bks & Periodicals                                      | 640           | 18,719.07                 | 27.38                        | 0.15%                        | 20,000.00                   | 6,111.75                     | 30.56%                       |
| Equipment and Furniture                                | 650           | 40,465.48                 | 12,378.89                    | 30.59%                       | 39,000.00                   | 25,360.00                    | 65.03%                       |
| Awards, Gifts, Decorations                             | 680           | 8,995.79                  | 5,617.60                     | 62.45%                       | 15,000.00                   | 14,867.34                    | 99.12%                       |
| Land & Improvements                                    | 710           |                           |                              |                              |                             | 2,346.92                     |                              |
| Appliances   | 731           |                           |                              |                              |                             | 6,864.00                     |                              |
| Technology Related Hardware                            | 733           | 17,440.00                 |                              | 0.00%                        | 20,000.00                   | 2,100.00                     | 10.50%                       |
| Paid to Sponsor  | 805           |                           |                              |                              |                             | 13,069.33                    |                              |
| Dues and Fees  | 810           | 3,647.25                  | 3,149.75                     | 86.36%                       | 10,000.00                   | 5,985.59                     | 59.86%                       |
| Staff Registration & Tuition                           | 860           | 4,781.10                  | 2,060.00                     | 43.09%                       | 5,000.00                    | 1,100.00                     | 22.00%                       |
| Donations  | 881           | 2,266.93                  | 562.95                       | 24.83%                       | 3,000.00                    |                              | 0.00%                        |
| Reimbursement  | 930           | 59.08                     | 59.08                        | 100.00%                      | 2,000.00                    |                              | 0.00%                        |
| Intrafund Transfer                                     | 970           | 58,160.67                 | 37,246.37                    | 64.04%                       | 60,000.00                   |                              | 0.00%                        |
| Subtotal   |               | <u>1,797,860.52</u>       | <u>1,265,835.39</u>          | <u>70.41%</u>                | <u>2,170,000.00</u>         | <u>1,364,978.54</u>          | <u>62.90%</u>                |
| <b>Child Nutrition (Proj. 285,385,762,763,764,768)</b> |               |                           |                              |                              |                             |                              |                              |
| Food Service Management                                | 570           | 196,680.24                | 107,692.95                   | 54.76%                       | 200,000.00                  | 128,687.59                   | 64.34%                       |
| Food and Milk/Supplies                                 | 600           | 21,214.33                 | 14,407.12                    | 67.91%                       | 25,000.00                   | 30,347.44                    | 121.39%                      |
| Subtotal   |               | <u>217,894.57</u>         | <u>122,100.07</u>            | <u>56.04%</u>                | <u>225,000.00</u>           | <u>159,035.03</u>            | <u>70.68%</u>                |
| <b>Great Expectations (Proj. 318)</b>                  |               |                           |                              |                              |                             |                              |                              |
| Supplies & Materials                                   | 300-860       | <u>2,000.00</u>           |                              |                              | <u>50,000.00</u>            | <u>31,301.31</u>             | <u>62.60%</u>                |
| Subtotal   |               | <u>2,000.00</u>           |                              |                              | <u>50,000.00</u>            | <u>31,301.31</u>             | <u>62.60%</u>                |
| <b>Flexible Benefit Allowance (Proj. 331-335)</b>      |               |                           |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                             | 100-299       | <u>184,453.98</u>         | <u>123,174.62</u>            | <u>66.78%</u>                | <u>185,000.00</u>           | <u>125,043.78</u>            | <u>67.59%</u>                |
| <b>Reading Sufficiency (Proj. 367)</b>                 |               |                           |                              |                              |                             |                              |                              |
| Supplies & Materials                                   | 300-860       | <u>7,745.97</u>           |                              | <u>0.00%</u>                 | <u>15,000.00</u>            | <u>546.00</u>                |                              |
| Subtotal   |               | <u>7,745.97</u>           | <u>-</u>                     | <u>0.00%</u>                 | <u>15,000.00</u>            | <u>546.00</u>                | <u>3.64%</u>                 |
| <b>Basic Prog, CY (Proj. 511)</b>                      |               |                           |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                             | 100-299       | <u>197,272.78</u>         | <u>141,172.60</u>            | <u>71.56%</u>                | <u>160,000.00</u>           | <u>122,460.75</u>            | <u>76.54%</u>                |
| Subtotal   |               | <u>197,272.78</u>         | <u>141,172.60</u>            | <u>71.56%</u>                | <u>160,000.00</u>           | <u>122,460.75</u>            | <u>76.54%</u>                |

**STANLEY HUPFELD ACADEMY - 2022-23 FISCAL YEAR**  
**STATEMENT OF EXPENSES TWO YEAR COMPARISON BY PROJECT/OBJECT - GENERAL FUND - CASH BASIS**

| <u>Classification (Project)</u>                     | <u>Object</u> | <u>2021-22<br/>Actual</u> | <u>2021-22<br/>2/28/2022</u> | <u>% of YTD<br/>to Budg.</u> | <u>2022-23<br/>Budgeted</u> | <u>2022-23<br/>2/28/2023</u> | <u>% of YTD<br/>to Budg.</u> |
|---|---------------|---------------------------|------------------------------|------------------------------|-----------------------------|------------------------------|------------------------------|
| <b>Special Education (Proj. 621, 628, 641, 643)</b> |               |                           |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                          | 100-299       | 80,224.93                 | 44,978.93                    | 56.07%                       | 80,000.00                   | 28,091.40                    | 35.11%                       |
| Subtotal  |               | 80,224.93                 | 44,978.93                    | 56.07%                       | 80,000.00                   | 28,091.40                    | 35.11%                       |
| <b>ESSER II (Proj. 793)</b>                         |               |                           |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                          | 100-299       | 390,832.43                | 7,773.64                     | 1.99%                        | 205,000.00                  | 200.58                       | 0.10%                        |
| Services/Materials                                  | 300-860       | 158,824.68                | 12,603.36                    | 7.94%                        | 50,000.00                   |                              | 0.00%                        |
|   |               | 549,657.11                | 20,377.00                    | 3.71%                        | 255,000.00                  | 200.58                       | 0.08%                        |
| <b>CARES ACT (Proj. 788)</b>                        |               |                           |                              |                              |                             |                              |                              |
| Personnel Services - Salaries                       | 100           |                           | 94,985.38                    | 83.11%                       |                             |                              |                              |
| Personnel Services - Empl Be                        | 200           |                           | 30,153.50                    | 65.96%                       |                             |                              |                              |
| Subtotal  |               |                           | 125,138.88                   | 78.21%                       |                             |                              |                              |
| <b>ESSER III (Proj. 795)</b>                        |               |                           |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                          | 100-299       |                           |                              |                              | 350,000.00                  | 181,017.14                   | 51.72%                       |
| Services/Materials                                  | 300-860       |                           |                              |                              | 260,000.00                  | 307,271.39                   | 118.18%                      |
|   |               |                           |                              |                              | 610,000.00                  | 488,288.53                   | 80.05%                       |
| <b>Grand Total</b>                                  |               | <b>3,037,109.86</b>       | <b>1,842,777.49</b>          | <b>60.68%</b>                | <b>3,750,000.00</b>         | <b>2,319,945.92</b>          | <b>61.87%</b>                |
| Payroll Expenses                                    | 100-200       | 2,052,063.94              | 1,364,167.55                 | 66.48%                       | 2,450,000.00                | 1,482,122.23                 | 60.49%                       |
| Non-Payroll Expenses                                | 300-900       | 985,045.92                | 478,609.94                   | 48.59%                       | 1,300,000.00                | 837,823.69                   | 64.45%                       |
| Totals  |               | \$ 3,037,109.86           | 1,842,777.49                 | 60.68%                       | 3,750,000.00                | 2,319,945.92                 | 61.87%                       |



**Stanley Hupfeld Academy**  
Encumbrance Register

Options: Year: 2022-2023, Date Range: 1/1/2023 - 1/31/2023, Fund Codes: 11

| Fund | PO No | Date       | Vendor No | Vendor                             | Description                                      | Amount    |
|------|-------|------------|-----------|------------------------------------|--|-----------|
| 11   | 1     | 07/01/2022 | 1         | BRITTON, KUYKENDALL & MILLER, CPAS | AUDIT SERVICE                                    | 2,000.00  |
| 11   | 6     | 07/01/2022 | 94        | CLASSIC PAPER SUPPLY               | CLEANING SUPPLIES/PPE                            | 126.94    |
| 11   | 20    | 07/01/2022 | 103       | KEYSTONE FOOD SERVICE              | FOOD SERVICE MGMT                                | 0.00      |
| 11   | 46    | 07/01/2022 | 31        | SENSATIONAL KIDS, INC.             | OT/PT/PSYCH SERVICES                             | 0.00      |
| 11   | 92    | 08/17/2022 | 37        | SECURITY BANK CARD                 | UHAUL  | 3.65      |
| 11   | 122   | 08/31/2022 | 46        | UNITED MECHANICAL SERVICE          | MAINT AGREEMENT FOR 1 YR HVAC                    | 0.00      |
| 11   | 198   | 10/19/2022 | 36        | AMAZON CAPITAL SERVICES            | SUPPLIES/COSTUME NEEDS FOR MUSIC                 | 45.85     |
| 11   | 224   | 11/03/2022 | 36        | AMAZON CAPITAL SERVICES            | THANK YOU NOTES AND CHRISTMAS LETTERHEAD         | 1.70      |
| 11   | 255   | 12/02/2022 | 37        | SECURITY BANK CARD                 | SNACKS FOR BOARD MEETING 12.5.22                 | 0.00      |
| 11   | 256   | 12/02/2022 | 142       | OSWALT RESTAURANT SUPPLY           | SUPPLIES FOR NEW SERVING LINE                    | 32,178.54 |
| 11   | 258   | 12/02/2022 | 37        | SECURITY BANK CARD                 | TEDS LUNCHEON 12.13.22                           | 0.00      |
| 11   | 266   | 12/08/2022 | 43        | QUILL                              | COPY PAPER / 10 PK BROTHER TZ TAPE / TONER       | -0.01     |
| 11   | 277   | 12/14/2022 | 36        | AMAZON CAPITAL SERVICES            | HONEYWELL INTRUSION 1321-1 TRANSFORMER 16.5 VAC  | 0.00      |
| 11   | 278   | 12/14/2022 | 37        | SECURITY BANK CARD                 | WALMART - STORYBOOK ITEMS/MISC. ITEMS            | 0.00      |
| 11   | 280   | 12/14/2022 | 37        | SECURITY BANK CARD                 | LITTLE CAESAR'S PIZZA - FOOD BEFORE GAMES        | 0.00      |
| 11   | 282   | 01/04/2023 | 37        | SECURITY BANK CARD                 | STORAGE ROOM LOCKS - THINKER SPACE/SPAC          | 750.00    |
| 11   | 283   | 01/04/2023 | 37        | SECURITY BANK CARD                 | USPS-6 ROLLS FOREVER STAMPS                      | 360.00    |
| 11   | 284   | 01/04/2023 | 37        | SECURITY BANK CARD                 | OK SEC OF STATE-DOCUMENTS NEEDED FOR SAMS REG.   | 80.00     |
| 11   | 285   | 01/04/2023 | 37        | SECURITY BANK CARD                 | SAM'S- DRINKS/FRUIT FOR PROFESSIONAL DEVELOPMENT | 80.38     |
| 11   | 286   | 01/04/2023 | 37        | SECURITY BANK CARD                 | CHICK FIL A BREAKFAST TRAYS FOR PROF DEV         | 114.00    |
| 11   | 287   | 01/04/2023 | 80026     | RUTH M. RAYNER                     | REIMB FOR ROUND ROBIN TOURNEY FEES-2 TEAMS       | 50.00     |
| 11   | 288   | 01/04/2023 | 188       | VIVACITY TECH PBC                  | 30 UNIT SMART CART (VTCART-C30-GY)               | 5,391.00  |
| 11   | 289   | 01/04/2023 | 189       | IPEVO, INC.                        | IPEVO TOTEM 180                                  | 677.27    |
| 11   | 290   | 01/11/2023 | 36        | AMAZON CAPITAL SERVICES            | LISTENING CENTER/TWEEZERS/HEADPHONE PLUG EXTR.   | 312.96    |
| 11   | 291   | 01/11/2023 | 36        | AMAZON CAPITAL SERVICES            | POWER ADAPTER FOR SOLYTECH AD1705CF              | 13.96     |
| 11   | 292   | 01/11/2023 | 177       | SCHOOL HEALTH CORPORATION          | QUICK VUE DIPSTICK STREP TEST                    | 140.16    |
| 11   | 293   | 01/11/2023 | 43        | QUILL                              | VARIOUS TONER CARTRIDGES                         | 7,640.22  |
| 11   | 294   | 01/11/2023 | 37        | SECURITY BANK CARD                 | STEP STOOL/LADDER                                | 404.82    |
| 11   | 295   | 01/11/2023 | 80032     | LAUREN WILLIAMS                    | REIMB FOR PARAPRO TEST SCORES                    | 50.00     |

# Stanley Hupfeld Academy

## Encumbrance Register

Options: Year: 2022-2023, Date Range: 1/1/2023 - 1/31/2023, Fund Codes: 11

| Fund | PO No | Date       | Vendor No | Vendor                            | Description  | Amount    |
|------|-------|------------|-----------|-----------------------------------|--|-----------|
| 11   | 296   | 01/11/2023 | 75        | OSSBA                             | 2.9.23 SPRING MINUTES CLERK PD                     | 150.00    |
| 11   | 297   | 01/11/2023 | 91        | OK STATE DEPT OF EDUCATION        | CHARTER SCHOOL CLOSURE REVOLVING FUND              | 1,480.80  |
| 11   | 298   | 01/11/2023 | 169       | VILLAGE TRAVEL                    | OKC ZOO TRIP 4.11.23                               | 975.00    |
| 11   | 299   | 01/11/2023 | 37        | SECURITY BANK CARD                | ROBINSON'S PLUMBING - CLEAR 2 SINKS 1.10.23        | 350.00    |
| 11   | 300   | 01/11/2023 | 191       | AMERICAN BOOK COMPANY             | TEST MATERIALS GRADES 3-5 FOR ENGLISH/MATH         | 4,636.80  |
| 11   | 301   | 01/19/2023 | 123       | ODP BUSINESS SOLUTIONS, LLC       | REALSPACE MAGNETIC DRY ERASE WHITEBOARD            | 499.97    |
| 11   | 302   | 01/19/2023 | 37        | SECURITY BANK CARD                | INSTALLATION OF 2 GFI PLUGS UNDER NEW SERVING LINE | 1,417.00  |
| 11   | 303   | 01/19/2023 | 137       | TOP NOTCH HANDYMAN & LAWN LLC     | PREPARE AND INSTALL 2 OUTDOOR BENCHES              | 750.00    |
| 11   | 304   | 01/19/2023 | 37        | SECURITY BANK CARD                | LANCE ROBINSON - 2 SMALL DRAINS FOR NEW SERVING    | 500.00    |
| 11   | 305   | 01/19/2023 | 37        | SECURITY BANK CARD                | LOWES - WASHER DRYER SET                           | 1,500.00  |
| 11   | 306   | 01/19/2023 | 192       | GREAT MINDS PBC                   | HUMANITIES VIRTUAL PROF DEV                        | 1,250.00  |
| 11   | 307   | 01/19/2023 | 192       | GREAT MINDS PBC                   | GEODES LEVELS K-4TH GRADE                          | 12,082.65 |
| 11   | 308   | 01/19/2023 | 36        | AMAZON CAPITAL SERVICES           | PHONICS NEEDS FOR PROF DEV                         | 200.00    |
| 11   | 309   | 01/19/2023 | 171       | RUCKER MECHANICAL                 | ELECTRICAL WORK IN KITCHEN/FRONT OFFICE            | 500.00    |
| 11   | 310   | 01/25/2023 | 104       | LANCE GLAUDE                      | INSTALL A WHOLE WATER FILTRATION                   | 3,600.00  |
| 11   | 311   | 01/25/2023 | 36        | AMAZON CAPITAL SERVICES           | SUPPLIES FOR FFVG                                  | 500.00    |
| 11   | 312   | 01/25/2023 | 36        | AMAZON CAPITAL SERVICES           | ITEMS FOR RECESS                                   | 300.00    |
| 11   | 313   | 01/25/2023 | 36        | AMAZON CAPITAL SERVICES           | VINYL AND SIGNS FOR CRICUT CLUB                    | 300.00    |
| 11   | 314   | 01/25/2023 | 46        | UNITED MECHANICAL SERVICE         | GAS VALVE, BLOWER MOTOR, FAN RELAY SWITCH REPLACE  | 1,904.00  |
| 11   | 315   | 01/25/2023 | 193       | UNIVERSAL ROOFING AND SHEET METAL | ROOFING REPAIRS                                    | 6,672.00  |
| 11   | 316   | 01/25/2023 | 36        | AMAZON CAPITAL SERVICES           | DOWLINGS<br>MAGNETS/MAGNETIC DRY-ERASE             | 534.20    |
| 11   | 317   | 01/25/2023 | 43        | QUILL                             | THE PENCIL GRIP DRY ERASE ERASERS 12PK             | 87.60     |
| 11   | 318   | 01/25/2023 | 37        | SECURITY BANK CARD                | SAMS   | 20.00     |

|                           |                       |
|---------------------------|-----------------------|
| <b>Non-Payroll Total:</b> | <b>\$90,631.46</b>    |
| <b>Payroll Total:</b>     | <b>\$21,231.50</b>    |
| <b>Balance Forward:</b>   | <b>\$3,182,468.17</b> |
| <b>Report Total:</b>      | <b>\$3,294,331.13</b> |



# Stanley Hupfeld Academy

## Encumbrance Register

Options: Year: 2022-2023, Date Range: 2/1/2023 - 2/28/2023, Fund Codes: 11

| Fund | PO No | Date       | Vendor No | Vendor                           | Description  | Amount |
|------|-------|------------|-----------|----------------------------------|--|--------|
| 11   | 6     | 07/01/2022 | 94        | CLASSIC PAPER SUPPLY             | CLEANING SUPPLIES/PPE                              | 457.70 |
| 11   | 30    | 07/01/2022 | 20        | OKC PUBLIC SCHOOLS TREASURY DEPT | SPONSOR FEES/RENT/TRANSPORTATION/INS               | 0.00   |
| 11   | 114   | 08/24/2022 | 37        | SECURITY BANK CARD               | USPS   | 0.00   |
| 11   | 286   | 01/04/2023 | 37        | SECURITY BANK CARD               | CHICK FIL A BREAKFAST TRAYS FOR PROF DEV           | 9.84   |
| 11   | 290   | 01/11/2023 | 36        | AMAZON CAPITAL SERVICES          | LISTENING CENTER/TWEEZERS/HEADPHONE PLUG EXTR.     | 36.31  |
| 11   | 294   | 01/11/2023 | 37        | SECURITY BANK CARD               | STEP STOOL/LADDER                                  | 55.00  |
| 11   | 299   | 01/11/2023 | 37        | SECURITY BANK CARD               | ROBINSON'S PLUMBING - CLEAR 2 SINKS 1.10.23        | 0.00   |
| 11   | 302   | 01/19/2023 | 37        | SECURITY BANK CARD               | INSTALLATION OF 2 GFI PLUGS UNDER NEW SERVING LINE | 0.00   |
| 11   | 304   | 01/19/2023 | 37        | SECURITY BANK CARD               | LANCE ROBINSON - 2 SMALL DRAINS FOR NEW SERVING    | 0.00   |
| 11   | 305   | 01/19/2023 | 37        | SECURITY BANK CARD               | LOWES - WASHER DRYER SET                           | 0.00   |
| 11   | 311   | 01/25/2023 | 36        | AMAZON CAPITAL SERVICES          | SUPPLIES FOR FFVG                                  | 0.00   |
| 11   | 318   | 01/25/2023 | 37        | SECURITY BANK CARD               | SAMS   | 0.00   |
| 11   | 319   | 02/02/2023 | 37        | SECURITY BANK CARD               | ROBINSONS REMOVAL OF GAS LINE IN KITCHEN           | 425.00 |
| 11   | 320   | 02/02/2023 | 194       | AMERICAN SCHOOL COUNSELOR ASSOC. | PROFESSIONAL MEMBERSHIP                            | 129.00 |
| 11   | 321   | 02/02/2023 | 37        | SECURITY BANK CARD               | STARS AND STRIPES PIZZA                            | 100.00 |
| 11   | 322   | 02/02/2023 | 75        | OSSBA                            | MARCH 4, 2023 - SCHOOL FINANCE INSTITUTE           | 150.00 |
| 11   | 323   | 02/02/2023 | 155       | REALLY GREAT READING             | 5 WEEK STARTER LESSONS- EMERGING AND DEVELOPING    | 398.00 |
| 11   | 324   | 02/09/2023 | 43        | QUILL                            | QUARTET FUSION/PORCELAIN NANO-CLEAN DRY ERASE BRDS | 624.97 |
| 11   | 325   | 02/09/2023 | 195       | DETCO                            | GERM-A-CIDE AND OTHER CLEANING SUPPLIES            | 915.00 |
| 11   | 326   | 02/09/2023 | 36        | AMAZON CAPITAL SERVICES          | 2 CLASSROOM SETS OF HEADPHONES                     | 177.91 |
| 11   | 327   | 02/09/2023 | 46        | UNITED MECHANICAL SERVICE        | REPLACE BLOWER WHEEL BEARINGS-BURNETT CLASS        | 765.00 |
| 11   | 328   | 02/09/2023 | 96        | HIGH-TECH-TRONICS, INC.          | INSTALLATION OF SECURITY ACCESS KITCHEN DOOR       | 300.00 |
| 11   | 329   | 02/09/2023 | 67        | IDEMIA                           | BACKGROUND CHECK FOR JAZLYN MARCOS                 | 58.25  |
| 11   | 330   | 02/14/2023 | 37        | SECURITY BANK CARD               | NEW LEAF FLORIST - PLANT FOR PAM MILLINGTON        | 77.00  |
| 11   | 331   | 02/14/2023 | 36        | AMAZON CAPITAL SERVICES          | TENSION CURTAIN RODS                               | 23.98  |
| 11   | 332   | 02/14/2023 | 36        | AMAZON CAPITAL SERVICES          | TRAMPOLINE   | 84.79  |
| 11   | 333   | 02/14/2023 | 36        | AMAZON CAPITAL SERVICES          | SCRAMBLED STATES OF AMERICA GAME                   | 20.98  |
| 11   | 334   | 02/14/2023 | 37        | SECURITY BANK CARD               | ROBINSON'S PLUMBING - AUGERED KINDERGARTEN ROOM    | 150.00 |

## Stanley Hupfeld Academy Encumbrance Register

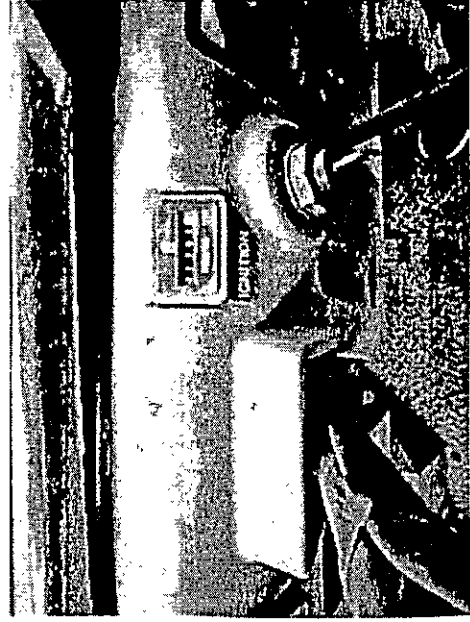
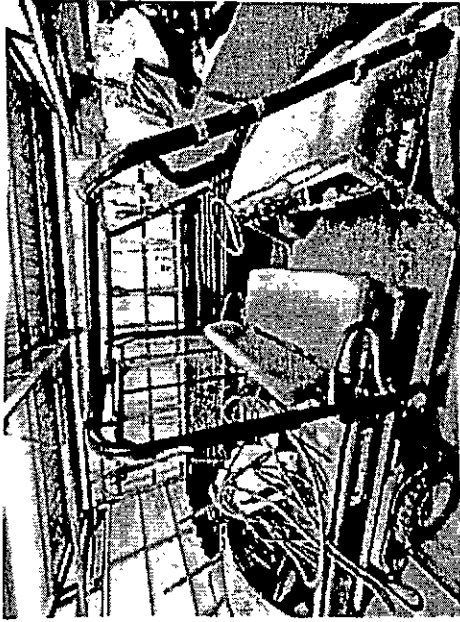
Options: Year: 2022-2023, Date Range: 2/1/2023 - 2/28/2023, Fund Codes: 11

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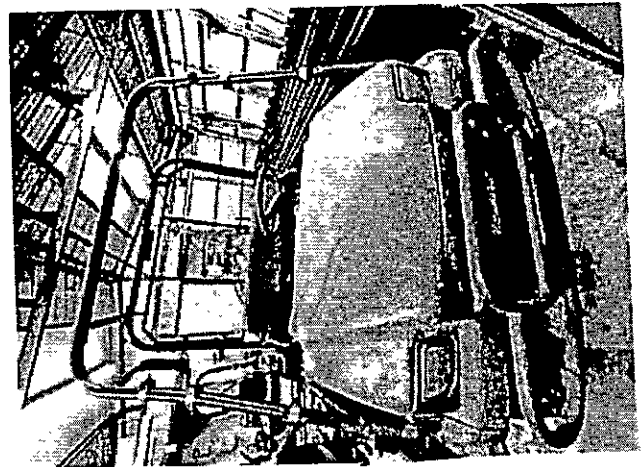


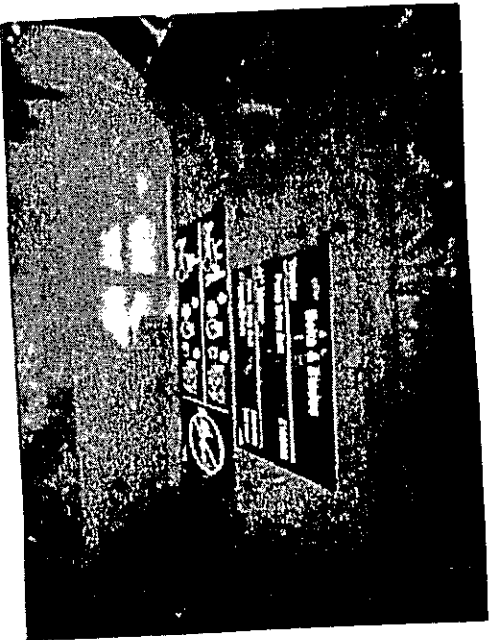
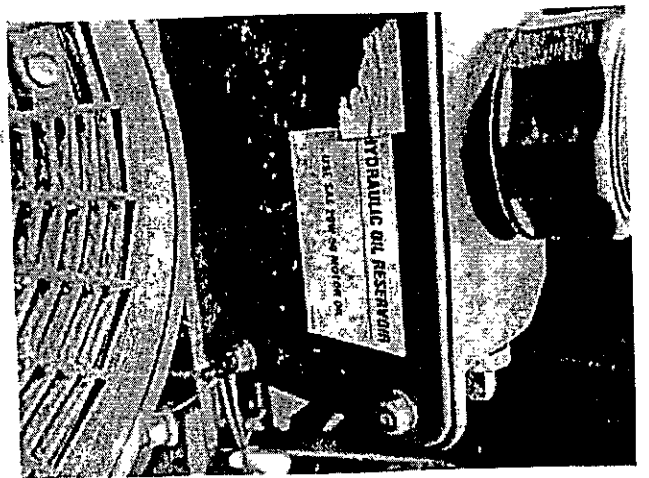
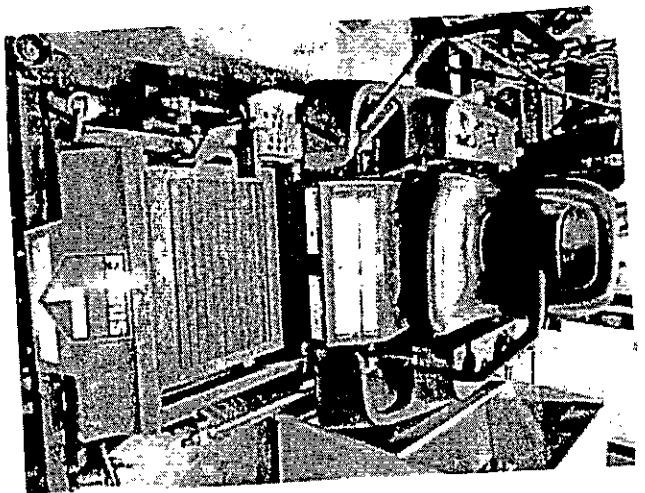
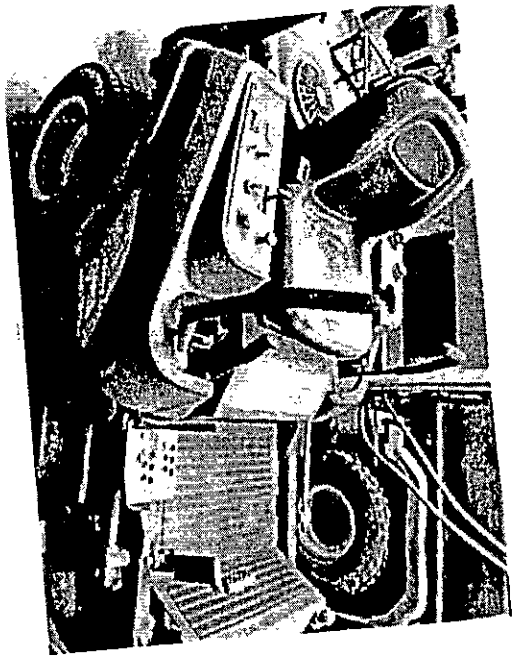


# Surplus Inventory SHAC Western Village



Kawasaki yard Mule  
 approximately 14 years  
 old.  
 horse - 1191.0





Ferni - IS 5002 - Riapp & Strata Motor-kom 271.0  
 approximately 14 years old.





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

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

P.O. BOX 1310 • 101 N. MAIN ST. • BROKEN ARROW, OK 74013 • (918) 449-9991 • (800) 522-3831 • FAX (918) 449-9779

February 6, 2023

Ms. Becky Kime, Business Manager  
Stanley Hupfeld Academy at Western Village

Dear Ms. Kime:

We appreciate this opportunity to submit a bid for auditing services for the 2022-23 fiscal year for the Stanley Hupfeld at Western Village School District.

Our firm currently audits about 150 school districts in Oklahoma, making us the largest school auditing firms in the state by a rather wide margin. As you can see by the following page, we audit school districts of all sizes, which we believe give us a unique perspective during the audit process. Our partners have over 50 years in combined experience in school auditing and finance. In addition to school districts, we also audit several rural water districts, and prepare some county budgets. Our office is located in downtown Broken Arrow, where we have currently been for 14 years. Our staff consists of seven full-time accountants and an administrative assistant. During most engagements, you would be visited by at least one partner (CPA) and staff members. I have attached a listing of several of the school districts which we currently serve. Please feel free to contact any of these schools and inquire about our services.

In addition to your audit report for 2022-23, we will provide the application for temporary appropriations (if needed), preparation of the 2022-23 Estimate of Needs (if needed), presentation of the audit to the Board of Education, filing all required financial documents and fees to the Oklahoma State Department of Education, the State Auditor and Inspector's Office and the Federal Audit Clearinghouse (if applicable). Along with these services, we also offer unlimited toll-free telephone consultation and assistance with any other items that you may need throughout the year (such as supplemental appropriations, fund balance projections, etc.). **Our bid for performing these services would not exceed \$6,000.**

We also offer treasury services, agreed upon procedures engagements, fund balance projections, budget analysis and training. If you have interest in any of these services, please call, so we may discuss further.

Please contact our office if you approve of this agreement, and we can mail you a copy of an engagement letter and the audit contract. Also, if you would like further information about our firm, we would be happy to comply in any fashion.

Respectfully,

Christopher P. Gullekson, CPA



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

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|  |  |  |   |
|--|--|--|---|
| <b>Adair</b><br>Watts Public School  | <b>Creek</b><br>Kellyville Public Schools<br>Kiefer Public Schools<br>Lone Star Public Schools<br>Mounds Public Schools<br>Oilton Public Schools<br>Olive Public Schools<br>Sapulpa Public Schools | <b>McCurtain</b><br>Forest Grove Public Schools<br>Lukfata Public School<br>Smithville Public Schools<br>Valliant Public Schools   | <b>Pushmataha</b><br>Albion Public Schools<br>Clayton Public Schools<br>Nashoba Public Schools<br>Tuskahoma Public School   |
| <b>Atoka</b><br>Atoka Public Schools<br>Harmony Public Schools<br>Lane Public Schools<br>Stringtown Public Schools<br>Tushka Public Schools  | <b>Delaware</b><br>Grove Public Schools<br>Kenwood Public Schools<br>Moseley Public Schools<br>Oaks-Mission Public Schools   | <b>McIntosh</b><br>Eufaula Public Schools  | <b>Rogers</b><br>Claremore Public Schools<br>Foyil Public Schools<br>Inola Public Schools<br>Oologah-Talala Public Schools<br>Verdigris Public Schools  |
| <b>Beaver</b><br>Beaver Public Schools<br>Forgan Public Schools  | <b>Garvin</b><br>Lindsay Public Schools  | <b>Murray</b><br>Davis Public Schools<br>Sulphur Public Schools  | <b>Seminole</b><br>New Lima Public Schools<br>Sasakwa Public Schools<br>Seminole Public Schools<br>Wewoka Public Schools  |
| <b>Blaine</b><br>Geary Public Schools  | <b>Harmon</b><br>Hollis Public Schools   | <b>Muskogee</b><br>Braggs Public Schools<br>Hildale Public Schools<br>Wamer Public Schools   | <b>Sequoyah</b><br>Central Public Schools<br>Gans Public Schools<br>Gore Public Schools<br>Muldrow Public Schools   |
| <b>Bryan</b><br>Bennington Public Schools<br>Caddo Public Schools<br>Calera Public Schools<br>Choctaw Nation Interlocal Cooperative<br>Durant Public Schools<br>Rock Creek Public Schools<br>Silo Public Schools | <b>Haskell</b><br>Keota Public Schools<br>Kinta Public Schools   | <b>Nowata</b><br>South Coffeyville Public Schools  | <b>Stephens</b><br>Grandview Public Schools<br>Marlow Public Schools  |
| <b>Caddo</b><br>Anadarko Public Schools  | <b>Jackson</b><br>Blair Public Schools<br>Duke Public Schools  | <b>Okfuskee</b><br>Okemah Public Schools   | <b>Texas</b><br>Guymon Public Schools<br>Hardesty Public Schools<br>Hooker Public Schools<br>Tyrone Public Schools<br>Yarborough Public Schools   |
| <b>Canadian</b><br>Mustang Public Schools  | <b>Johnston</b><br>Coleman Public Schools<br>Mannsville Public Schools<br>Milburn Public Schools   | <b>Oklahoma</b><br>Astec Charter Schools<br>Crutcho Public Schools<br>Dove Schools of OKC<br>E-School Virtual Charter Academy<br>Harding Charter Preparatory School<br>Harding Fine Arts Academy<br>Independence Charter Middle School<br>John W. Rex Elem. Charter School<br>Jones Public Schools<br>Le Monde International Charter Schools<br>Millwood Public Schools<br>Okla Info & Tech School<br>Oklahoma Connections Academy<br>Sovereign Community Schools<br>Western Gateway Elementary School | <b>Tillman</b><br>Frederick Public Schools  |
| <b>Carter</b><br>Dickson Public Schools<br>Wilson Public Schools   | <b>Key</b><br>Peckham Public School  | <b>Okmulgee</b><br>Henryetta Public Schools<br>Okmulgee Public Schools   | <b>Tulsa</b><br>College Bound Academy<br>Collegiate Hall Charter School<br>Deborah Brown Charter School<br>Dove Schools Of Tulsa<br>Jenks Public Schools<br>Keystone Public Schools<br>Liberty Public Schools<br>Sand Springs Public Schools<br>Skiatook Public Schools<br>Tulsa Community College<br>Tulsa Honor Academy<br>Tulsa Legacy Charter School<br>Tulsa Public Schools<br>Tulsa School of Arts & Sciences<br>Union Public Schools |
| <b>Cherokee</b><br>Hulbert Public Schools<br>Norwood Public School   | <b>Kingfisher</b><br>Cashion Public Schools  | <b>Osage</b><br>Barnsdall Public Schools<br>Hominy Public Schools<br>Osage County Interlocal Cooperative<br>Pawhuska Public Schools<br>Prue Public Schools<br>Shidler Public Schools<br>Woodland Public Schools<br>Wynona Public Schools   | <b>Wagoner</b><br>Wagoner Public Schools  |
| <b>Choctaw</b><br>Fort Townsend Public Schools<br>Hugo Public School<br>Felt Public Schools  | <b>Kiowa</b><br>Lone Wolf Public Schools   | <b>Pittsburg</b><br>Canadian Public Schools<br>Carlton Landing Academy<br>Hartshome Public Schools   | <b>Washington</b><br>Dewey Public Schools   |
| <b>Cimarron</b><br>Boise City Public Schools   | <b>Latimer</b><br>Buffalo Valley Public Schools  | <b>Pottawatomie</b><br>Dale Public Schools<br>Maud Public Schools<br>Wanette Public Schools  |   |
| <b>Cleveland</b><br>Little Axe Public Schools<br>Moore Public Schools  | <b>Leflore</b><br>Bokoshe Public Schools<br>Panama Public Schools<br>Shady Point Public Schools<br>Tahmina Public Schools  |  |   |
| <b>Coal</b><br>Coalgate Public Schools<br>Cottonwood Public School   | <b>Lincoln</b><br>Davenport Public Schools<br>Meeker Public Schools<br>Prague Public Schools   |  |   |
| <b>Comanche</b><br>Bishop Public Schools<br>Elgin Public Schools<br>Indianola Public Schools<br>Sterling Public Schools  | <b>Love</b><br>Thackerville Public Schools   |  |   |
| <b>Cotton</b><br>Big Pasture Public Schools  | <b>Marshall</b><br>Kingston Public Schools   |  |   |
|  | <b>Mayes</b><br>Wickliffe Public Schools   |  |   |
|  | <b>McClain</b><br>Purcell Public Schools   |  |   |



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

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

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

March 20, 2023

Dear Client:

Enclosed are two items regarding your 2022-23 fiscal year audit – 1) a one-page contract for the State Department of Education, and 2) a 2022-23 engagement letter. Please follow the instructions below to facilitate these documents.

- 1) Have your Board of Education “Approve the 2022-23 audit contract and engagement letter with Bledsoe, Hewett & Gullekson”.
- 2) Board president and clerk should sign the one-page contract. The superintendent can sign the engagement letter.
- 3) Make a photocopy of the contract for your files and/or minutes and upload the contract to the State Department of Education.
- 4) Send the signed contract and the signed copy of the engagement letter back to our office.

Please contact our office if you have any questions regarding this issue. We appreciate your business and look forward to serving you in the future.

Respectfully,

*Eric, Jeff & Chris*



**BLEDSON, HEWETT & GULLEKSON**  
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March 20, 2023

Ms. Kara Babbit, Superintendent  
Stanley Hupfeld Academy  
1508 NW 106th St.  
Oklahoma City, OK 73114

We are pleased to offer our bid and to confirm our understanding of the services we are to provide for Stanley Hupfeld Academy at Western Village (the District) for the year ended June 30, 2023.

**Audit Scope and Objectives**

We will audit the financial statements – regulatory basis of the governmental activities and disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2023. We understand the financial statements will be presented in accordance with a financial reporting model, and prepared using a regulatory basis of accounting, as prescribed by the Oklahoma State Department of Education.

We have also been engaged to report on supplementary information, to include, but not limited to the combining financial statements and the schedule of expenditures of federal awards, which accompany the financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in our auditor's report on the financial statements.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with the prescribed regulatory basis and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise



from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

#### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single

**Audit.** Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories (when applicable) and direct confirmation of receivables (when applicable) and certain assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We will also request written representations from your attorneys, when applicable, as part of the engagement.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the school district and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

#### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the District in conformity with the regulatory basis of accounting and the Uniform Guidance based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

We will also perform the following services which will not be subjected to any auditing procedures applied in our audit, and for which our auditor's report will not provide an opinion or any assurance.

- Preparation of the 23-24 Temporary Appropriations
- State Auditor and Inspector's filing fee for the 22-23 audit
- Presentation of the 22-23 audit report to your Board of Education
- Assist in preparation of supplemental appropriations, if necessary
- Assist in preparation of 22-23 Schedule of Expenditures of Federal Awards
- Unlimited toll-free telephone consultation with District personnel

#### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the

preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the regulatory basis of accounting, and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the ; financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported

audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Bledsoe, Hewett & Gullekson CPAs PLLLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Oklahoma State Department of Education or its designee, a federal agency providing direct or

indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bledsoe, Hewett & Gullekson CPAs PLLLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Oklahoma State Department of Education, U.S. Department of Education and Office of Management and Budget. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$6,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly.

## **Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Governing Board of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Ms. Kara Babbit, Superintendent  
Stanley Hupfeld Academy at Western Village

Page 8

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

At this time, we are not able to determine if the District will need a Single Audit performed in accordance with the Uniform Guidance, as described in this letter. When, and if it is determined that the District will not need a Single Audit to be performed, we will issue another engagement letter, if required.

Sincerely,

Bledsoe, Hewett & Gullekson CPAs PLLLP

RESPONSE:

This letter correctly sets forth the understanding of Stanley Hupfeld Academy.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Ryan Walters  
State Superintendent of Public Instruction  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105-4599

**CONTRACT FOR AUDIT OF PUBLIC SCHOOLS  
2022-2023 SCHOOL YEAR**

The Audit reports are to be made in accordance with Oklahoma Statutes and the Rules and Regulations of the State Board of Education. The contracting auditing firm stipulates that the audit will include a financial and compliance examination in accordance with the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; when applicable, the provisions of the Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards, also known as 2 C.F.R Part 200. The contracting auditing firm is currently included on the State Board of Education's list of approved public school auditors.

We, the undersigned, do hereby further stipulate that we have entered into an agreement to provide an annual audit of the financial affairs and transactions of all funds and activities of the school district specified below. The audit period shall cover the 2022-2023 fiscal year beginning July 1, 2022 and ending June 30, 2023.

This audit contract was approved by the Board of Education and entered in the minutes of its meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

**ATTEST:**

|                          |                           |  |
|--------------------------|---------------------------|--|
| _____<br><b>Clerk</b>    | _____<br><b>President</b> |  |
| _____<br><b>District</b> | _____<br><b>County</b>    | _____<br><b>County/District Number</b> |
| Approved this _____      | Day of _____              | 2023.                                  |

**Bledsoe, Hewett & Gullekson, CPAs, PLLLP**

\_\_\_\_\_  
**AUDITING FIRM**  
  
\_\_\_\_\_  
**SIGNATURE OF AUTHORIZED REPRESENTATIVE OF AUDITING FIRM**

**PLEASE EXECUTE THIS FORM IN TRIPLICATE:**

- (1) copy for the school file
- (1) copy for the contracting auditing firm
- (1) copy to be submitted to the State Department of Education

**EMAIL A SIGNED CONTRACT TO KATHERINE.BLACK@SDE.OK.GOV OR MAIL A**

**COPY TO:** Katherine Black, Executive Director, Financial Accounting  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Suite 420  
Oklahoma City, Oklahoma 73105-4599

**MUST BE FILED NO LATER THAN JUNE 30, 2023**

Contracts dated prior to January 20, 2023, will not be accepted.

Contracts which do not contain all of the above provisions will not be accepted.





**STANLEY HUPFELD ACADEMY** at WESTERN VILLAGE**2023-2024 FACULTY/STAFF LIST**

PHONE: (405)751-1774 FAX: (405)752-6833

Revised 3.10.23

| NAME                 | ADDRESS  | DOB   | HOME PHONE   | CELL         | EXT | TITLE                                     |
|----------------------|--|-------|--------------|--------------|-----|---|
| ALKIRE, COREY        | 9189 N ANDERSON ROAD<br>JONES, OK 73049                  | 3/31  |              | 405-795-1948 | 122 | READING COACH                             |
| BABBIT, KARA         | 2215 Blackberry Run<br>NEWCASTLE, OK 73065               | 3/8   |              | 405-596-5356 |     | SUPERINTENDENT<br>INTEGRIS EMPLOYEE       |
| BATE, KRISTINA       | 616 WOODLAND WAY<br>OKC, OK 73127                        | 12/20 |              | 724-833-7297 | 128 | TEACHER – 4TH                             |
| BELL, MATT           | 8913 SUE ANTHONY LANE<br>YUKON, OK 73099                 | 10/15 | 722-7970     | 405-831-5970 | 142 | TECHNOLOGY INSTRUCTOR                     |
| BURNETT, TIFFANY     | 7417 NW 125 <sup>TH</sup> STREET<br>OKC, OK 73142        | 11/16 |              | 405-429-9852 | 124 | TEACHER – PRE-K                           |
| BUSH, JACQUE         | 2401 SWEETWATER<br>EDMOND, OK 73012                      | 7/14  |              | 419-367-4441 | 143 | LIBRARY MANAGER                           |
| CARTER, KATHY        | 1413 JUPITER CT<br>EDMOND, OK 73003                      | 5/15  | 405-330-2139 | 405-818-8328 | 131 | TEACHER – 1 <sup>ST</sup>                 |
| CASSIDY, TOM         | 3001 QUAIL SPRINGS PARKWAY.<br>ROOM 421<br>OKC, OK 73134 | 12/9  |              | 713-480-6014 |     | DIRECTOR<br>INTEGRIS EMPLOYEE             |
| COTTON, ISLEIGH      | 5757 W. HEFNER ROAD,<br>APT.# 220<br>OKC, OK 73162       | 9/16  |              | 405-815-9342 |     | TEACHER-PRE-K                             |
| GLOVER, BARBARA      | 9712 N. SHARTEL<br>OKC, OK 73114                         | 10/27 |              | 405-204-9382 | 119 | PARA – SPECIAL ED.                        |
| HERNANDEZ, TEODORINA | 4611 N MUELLER AVE<br>BETHANY, OK 73008                  | 9/20  | 405-201-4536 |              |     | CAFETERIA<br>(KEYSTONE EMPLOYEE/contract) |

|                   |   |       |              |              |     |   |
|-------------------|---|-------|--------------|--------------|-----|---|
| HILL, MICAH       | 7605 LEICHTER AVE<br>OKC, OK 73132                | 12/31 |              | 405-388-3171 |     | PARA – 4 <sup>TH</sup>                    |
| HOMAN, ANNA       | 1200 NW 45 <sup>TH</sup> STREET<br>OKC, OK 73118  | 4/18  |              | 405-531-1775 |     | TEACHER-3 <sup>RD</sup>                   |
| HORNBEAK, MONESHA | 2600 TEALWOOD DR.<br>APT #1427<br>OKC, OK 73120   | 5/11  |              | 405-501-8687 | 118 | TEACHER – KDG.                            |
| KIME, BECKY       | PO BOX 22621<br>OKC, OK 73123                     | 9/21  |              | 405-408-8414 | 139 | BUSINESS MANAGER                          |
| KING, KIM         | 11412 BEL AIR PL.<br>OKC, OK 73120                | 9/23  |              | 405-219-4026 | 119 | TEACHER – SPECIAL ED.                     |
| LOFGREN, TARA     | 4416 BAXTER DRIVE<br>OKC, OK 73120                | 11/14 |              | 405-535-2257 | 136 | TEACHER – ART                             |
| MAHAN, MADELINE   | 401 W COVELL, APT# 1726<br>EDMOND, OK 73003       | 12/24 |              | 316-806-1697 | 117 | TEACHER - KG.                             |
| MARCOS, JAZLYN    | 4309 NW 13 <sup>TH</sup> ST<br>OKC, OK 73107      | 7/29  |              | 773-658-1808 |     | TEACHER-3 <sup>RD</sup>                   |
| MARSHALL, AMY     | 2201 BUTTERNUT PLACE<br>EDMOND, OK 73013          | 11/17 | 405-478-3841 | 405-837-1468 |     | PARA (P/T) – KG.                          |
| MARTINEZ, ANGELA  | 2120 NW 29 <sup>TH</sup> STREET<br>OKC, OK 73107  | 10/4  |              | 407-454-0719 | 130 | TEACHER – 1st                             |
| MCBRIDE, CINDY    | 18612 DIEGO PLACE<br>EDMOND, OK 73012             | 9/12  | 405-570-6662 |              | 121 | TEACHER – 2 <sup>ND</sup>                 |
| MEEKER, JACKIE    | 912 E 11 <sup>TH</sup> STREET<br>EDMOND, OK 73034 | 2/10  |              | 405-637-8900 |     | TEACHER – 4 <sup>TH</sup>                 |
| MELDRUM, HEATHER  | 13808 HUTCHINSON PLACE<br>YUKON, OK 73099         | 10/18 | 405-722-9668 | 405-326-8120 | 159 | COUNSELOR                                 |
| PERALTA, MARIA    | 4020 W. PARK PLACE<br>OKC, OK 73107               | 12/12 |              | 405-668-2759 |     | PARA – 2 <sup>ND</sup> & 3 <sup>RD</sup>  |
| RAMOS, MONICA     | 9030 N GREGORY RD<br>YUKON, OK 73099              | 12/4  | 405-420-7427 |              |     | CAFETERIA<br>(KEYSTONE EMPLOYEE/contract) |
| RAYNER, RUTHIE    | 1821 RYAN WAY<br>EDMOND, OK 73003                 | 3/17  |              | 405-550-9837 | 113 | PRINCIPAL                                 |

|                         |  |       |                  |                  |   |
|-------------------------|--|-------|------------------|------------------|---|
| RIVERO, KARLA           | 810 KETCH<br>OKC, OK 73107                         | 4/21  |                  | 405-886-<br>5250 | CAFETERIA<br>(KEYSTONE EMPLOYEE/contract)         |
| ROWE, EBBONY            | 1300 NW 105 <sup>TH</sup> TERRACE<br>OKC, OK 73114 | 10/1  | 405-464-<br>9473 |                  | MUSIC SPECIALIST                                  |
| SAVAGE, CHRISTY         | 12 SW 69 <sup>TH</sup><br>OKC, OK 73139            | 1/27  |                  | 405-808-<br>3431 | ASSISTANT TO PRINCIPAL/<br>OFFICE MANAGER         |
| SELEY, BRENDA           | KEYSTONE FOODS                                     | 3/7   | 405-816-<br>4787 |                  | CAFETERIA MANAGER<br>(KEYSTONE EMPLOYEE/contract) |
| SHARBER, LYNNE          | 2324 BIG HORN<br>EDMOND, OK 73012                  | 12/18 |                  | 405-596-<br>2659 | TEACHER – 1 <sup>ST</sup>                         |
| SIVARD, JAYNE           | 644 BREEZY HILL ROAD<br>EDMOND, OK 73025           | 11/26 |                  | 405-255-<br>6631 | TEACHER – PRE-K                                   |
| WARD, SUSAN             | 1301 NW 21 <sup>ST</sup> STREET<br>OKC, OK 73106   | 10/10 |                  | 405-420-<br>4736 | PT (am) NURSE PRACTITIONER<br>INTEGRIS EMPLOYEE   |
| WILLIAMS, LAUREN        | 12401 N MACARTHUR BLVD, #3314<br>OKC, OK 73142     | 1/24  |                  | 405-255-<br>7076 | PARA – 1st  |
| WILSON, MAJOR           | 2701 WATERMARK BLVD., #3303<br>OKC, OK 73134       | 8/08  |                  | 405-212-<br>8332 | TEACHER-PE  |
| WRIGHT, JR., McQUALLIAS | 9512 TIMBERLAND LANE<br>YUKON, OK 73099            | 08/02 |                  | 405-694-<br>7925 | PARA-Pre-K  |

**\$1,388.299.00**

**2 Open positions:**

**2<sup>nd</sup> Grade**

**Para**





February 27, 2023

**VIA EMAIL ONLY**

Kara Babbit- Superintendent  
Stanley Hupfeld Academy at Western Village  
1508 NW 106<sup>th</sup> St  
Oklahoma City, OK 73114

Mrs. Babbit,

This letter is to serve as official notification of your annual base rent amount for the upcoming 2023-2024 school year.

Per Section 2.1 in the lease your rent amount is supposed to be \$20 per student on your accreditation report. You reported 302 students, so your annual rent for the upcoming school year should be \$6,040. However, since the successful passage of the recent school bond, we are lowering your base rent to \$10 per student for the upcoming school year. Your base rent will now be \$3,020, and will remain at this \$10 per student rate for the foreseeable future. We will soon adjust your current lease to reflect this change as well as other lease terms regarding Item 8.2, the repair/replace of the roof and foundational/structural components.

Please feel free to contact me if you have any questions,

Jason Mack  
Charter Schools Coordinator  
Oklahoma City Public Schools

**Oklahoma City Public Schools**

P.O. Box 36609, Oklahoma City, OK 73136  
Phone: 405-587-0000 | web: [www.okcps.org](http://www.okcps.org)



## Becky Kime

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**From:** Accounts <accounts@wengage.com>  
**Sent:** Tuesday, February 28, 2023 4:47 PM  
**To:** Tobi Campbell; Becky Kime; Matt Bell  
**Subject:** 2023-2024 Annual Contract Renewal(s) - Stanley Hupfeld Academy - Western Village  
**Attachments:** Stanley Hupfeld Academy 2023-2024 Acct - Original.pdf; Stanley Hupfeld Academy 2023-2024 SI - Original.pdf

To our valued customer,

All of us at Municipal Accounting Systems would like to thank you for a very productive year. With this year coming to a close, it is once again time to renew your Software Service Agreement(s) for the 2023-2024 school year.

Attached you will find the 2023-2024 Software Service Agreement(s) and will notice an approximate 5% increase, effective July 1, 2023. We have worked hard to keep our prices low and haven't increased them in eight years. This increase comes from the growing economic factors throughout the software industry.

We understand this does affect your 2023-2024 budget, and with that in mind, we will continue our high quality of support and efforts to enhance our product to meet your growing needs and requirements.

Please sign and return the attached renewal contract(s) to [accounts@wengage.com](mailto:accounts@wengage.com) by May 31, 2023.

As always, we welcome your comments or questions. You can reach me by email at [sales@wengage.com](mailto:sales@wengage.com) or by phone at 405-275-5690.

We appreciate your time and look forward to continuing our relationship in the coming year.

Sincerely,

**Amanda Burchfield**  
Director, Customer Success and Business Development  
405-275-5690  
**SylogistEd**

**wengage®**  
by sylogist

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## Software Service Order Agreement

Term of Agreement: 2023-2024 Fiscal Year

**Customer:** STANLEY HUPFELD ACADEMY - WESTERN  
VILLAGE

**Addr:** 1508 NW 106TH ST  
OKLAHOMA CITY OK 73114

**October Membership:** 330

**MAS:** MUNICIPAL ACCOUNTING SYSTEMS, INC.

**Addr:** 908 EAST 35TH STREET  
SHAWNEE, OK 74804

**Phone:** (800)749-5691 **Email:** accounts@wengage.com

### Re-Occurring Fiscal Year Charges

Re-Occurring Fiscal Year Charges are based on the membership (200 minimum) from the latest October 1 count.

| Description                                | Total      |
|--|------------|
| Appropriated Funds                         | \$3,118.50 |
| Payroll                                    | NA         |
| - Usage Fee Included In Appropriated Funds |            |
| Treasurer                                  | \$920.00   |
| Activity Funds                             | NA         |
| Personnel                                  | \$920.00   |
| Purchase Requisition                       | NA         |
| Fixed Assets                               | NA         |
| Employee Document Management               | NA         |
| Total 2023-2024 Fiscal Year Charges:       |            |
|  | \$4,958.50 |

### Terms and Conditions

1. The software charge includes phone support for one (1) designated contact per application. Additional contacts can be added at an additional cost. MAS shall provide the phone support during normal business hours of 8:00 a.m. to 5:00 p.m. CST, Monday through Friday, exclusive of holidays. MAS shall have full and free access to the Customer equipment and software to provide support.
2. The software charge includes interactive online training via training videos and webinars.
3. On-site training (by appointment only) will be charged \$750.00 per day from 9:30 a.m. through 3:30 p.m. CST and round-trip mileage at the current IRS mileage rate. Additional time is \$100.00 per hour.
4. For each renewal, the fees may, at MAS's discretion, increase by an amount not to exceed 5%, no more than one time per annum.
5. Customer agrees that MAS shall not be liable to Customer for any incidental or consequential damages, loss, or other liabilities arising out of the use or inability to use the software.
6. The terms and conditions of this agreement supersede those of all previous agreements between the parties with respect to the use of the software and such use hereafter is subject to the terms and conditions of this agreement.
7. This agreement shall be governed by the Laws of the State of Oklahoma.

### Software as a Service

1. Definitions.  
(a) Application means the software and other material used by MAS to access, configure, and provide the Services. The Application(s) identified in the Service Order Agreement are licensed on a subscription basis and delivered as hosted online software using the Software as a Service (SaaS) model.

- (b) Charges mean the fees payable by Customer pursuant to the Software Service Order Agreement.
- (c) Customer Data means any data that Customer sends to the Service and any data that Customer receives from the Service in fulfillment of a request, excluding any content deemed to be Intellectual Property.
- (d) Documentation means instructions and examples pertaining to appropriate integration with and proper use of the Services.
- (e) Intellectual Property Rights means all intellectual property rights, including patents, trademarks, trade name, service mark, copyright, trade secrets, know-how, process, technology, development tool, ideas, concepts, design right, domain names, moral right, database right, methodology, algorithm and invention, and any other proprietary information (whether registered, unregistered, pending, or applied for).
- (f) Privacy Policy and Terms of Service means the MAS Privacy Policy and Terms of Service in effect at the time of this Agreement, which is incorporated herein by reference and which is subject to change without notice.
- (g) Service shall have the meaning set forth in the MAS Privacy Policy and Terms of Service.
- (h) Service Order Agreement means the Software Service Order Agreement delivered by MAS to Customer which sets forth the service and fees for the current fiscal year.
- (i) Usage Data means any data that MAS collects or generates during the performance of the Service, including non-confidential elements of Customer Data.
2. **Service.**
- (a) **MAS Obligations.** MAS hereby agrees, subject to and during the term of this Agreement and the Privacy Policy and Terms of Service: (i) to provide the Service to Customer; (ii) to grant or procure a right for Customer to access and use the Application as a part of the Service only; (iii) to use all commercially reasonable efforts to prevent unauthorized access to, or use of, the Service; and (iv) to notify customer promptly of any such unauthorized access to, or use of, the Service that MAS becomes aware of (provided MAS is not required to actively monitor the Customer's account access).
- (b) **Customer Obligations.** Customer hereby agrees, as allowed by Oklahoma constitution or law, subject to and during the term of this Agreement: (i) to comply with the Privacy Policy and Terms of Service; (ii) not to reverse-engineer the Application; (iii) to use an appropriate integration method for the volume and/or nature of queries to the Service; (iv) that it is solely responsible for all of its activities and for the accuracy, integrity, legality, reliability, and appropriateness of all Customer Data; (v) to use all commercially reasonable efforts to prevent unauthorized access to, or use of, the Service, and notify MAS promptly of any such unauthorized use; (vi) to comply with all applicable laws in using the Service, wherever such use occurs, and not use, or require MAS to use, any Customer Data obtained via the Service for any unlawful purpose; and (vii) to accurately represent Customer's use of the Service and data obtained from the Service.
3. **Service Order Agreement.** The Service Order Agreement will be effective only when signed by Customer and MAS. Any modifications or changes to the Services under any executed Service Order Agreement will be effective only if and when memorialized in a mutually agreed written change order signed by both Parties.
4. **Access to the Service, Attribution, and Charges.**
- (a) **Customer Accounts.** Customer must provide MAS with valid contact information prior to receiving access to the Service in compliance with the Privacy Policy and Terms of Service.
- (b) **Data Preparation & Configuration.** Customer will ensure that: (i) Customer Data is in proper format as specified by the Documentation; and (ii) no other software, data, or equipment having an adverse impact on the Service has been introduced.
5. **Availability, Maintenance, and Technical Support.**
- (a) **Availability & Maintenance.** MAS will use commercially reasonable efforts to make the Service available. Downtime for maintenance, upgrades, enhancement, or any other reason, may be scheduled at any time.
- (b) **Technical Support.** Unless otherwise provided in the Service Order Agreement, MAS will offer technical and customer support on a first-come, first-served basis during regular business hours, Central Standard Time.
6. **Third-Party Software Integration Acknowledgements, Representations, and Agreements.** MAS will provide software as part of the Service that will allow the Customer to share data with third-party applications.
- (a) It is understood and agreed that MAS is not responsible for the security of the data once it has been provided by the Customer to a third party using the Service.
- (b) It is understood and agreed that MAS is not releasing this data to a third party. It is acknowledged and agreed that under no circumstance shall MAS be deemed to be a direct or indirect transferor of information/data to any third party. MAS is only providing software that will allow the Customer to share data with third-party applications.
- (c) Customer hereby represents that it is aware of all duties, requirements and restrictions set forth under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.
- (d) Customer hereby represents that it shall perform all duties and requirements set forth under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.
- (e) Customer hereby represents that it shall refrain from performing any act restricted under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.
- (f) Customer hereby agrees that it shall, as allowed by Oklahoma constitution or law, defend, indemnify, reimburse, and make whole in any manner,

MAS for any form of damages sustained as a direct or indirect result of the Customer's failure to follow any duty, requirement, restriction or other that is mandated under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance. This shall include any and all attorney fees, costs, expenses, expert fees, and other that MAS could incur.

(g) Customer represents that it shall obtain all necessary authorizations (including authorizations from any parent/guardian, student or other interested third person) as required by law before any information/data is transferred by it to a third party.

7. Intellectual Property Rights.

(a) MAS Intellectual Property. MAS and its third-party licensors (as appropriate) shall retain all Intellectual Property Rights in the Service and Usage Data. Except as expressly set forth herein, no MAS Intellectual Property Rights are granted to Customer.

(b) Customer Intellectual Property. Customer retains all Intellectual Property Rights in Customer Data. Customer grants MAS a license: (i) to use the Customer Data to the extent necessary for the performance of the Services; (ii) to keep an archival copy subject to the provisions of the relevant data protection regulations; and (iii) to create Usage Data by collecting non-confidential elements of Customer Data, such as dates, location codes, equipment types, carriers, and other data as determined by MAS and in conjunction with automatically generated data such as IP address, time, and frequency of access.

(c) Feedback Relating to Services. MAS shall have a perpetual, royalty-free, irrevocable, worldwide license to use and incorporate into the Services any suggestions, ideas, modification requests, feedback, or other recommendations related to the Services provided by or on behalf of Customer.

(d) Derivatives and Compilations of Usage Data. MAS shall have a perpetual, royalty-free, irrevocable, world-wide license to use, sublicense, and publish derivative works and compilations resulting from collection and analysis of Usage Data.

8. Privacy and Personal Information. (a) MAS's Privacy Policy. MAS's Privacy Policy and Terms of Service, made a part hereof, is available at <https://www.sylolist.com/privacy-policy>.

9. Term; Termination.

(a) Term. This Agreement is effective for the fiscal year set forth in the Software Service Order Agreement unless earlier terminated by either Customer or MAS.

(b) Termination Without Cause. Customer may terminate this Agreement by discontinuing use of the Service and paying any remaining charges. MAS may terminate this Agreement by discontinuing its provision of the Service to Customer, in which case Customer is not obligated to pay any remaining charges.

(c) Breach. MAS may terminate this Agreement if Customer breaches any material obligation provided hereunder, including Customer's obligations specified in Section 2(b), which breach is not cured within five (5) days of MAS's notice to Customer.

10. Confidential & Proprietary Information. For purposes of this Section, a Party receiving Confidential & Proprietary Information (as defined below) shall be the "Recipient" and the Party disclosing such information shall be the "Discloser."

(a) Acknowledgment. Customer hereby acknowledges that the Service (including any Documentation, source code, translations, compilations, partial copies, and derivative works used in connection with the Services) is provided using confidential and proprietary information belonging exclusively to MAS or its third-party licensor (as appropriate), and MAS hereby acknowledges that Customer Data contains confidential and proprietary information belonging exclusively to Customer or relating to its affairs (in each case, "Confidential & Proprietary Information"). Confidential & Proprietary Information does not include: (i) information already known or independently developed by Recipient outside the scope of this relationship by personnel not having access to any Confidential & Proprietary Information; (ii) information in the public domain through no wrongful act of Recipient, or (iii) information received by Recipient from a third-party who was free to disclose it.

(b) Covenant. Recipient hereby agrees that during the Term and at all times thereafter it shall not use, commercialize, or disclose such Confidential & Proprietary Information of the Discloser to any person or entity, except to its own employees and agents having a "need to know" (and who themselves are bound by similar nondisclosure restrictions), and to such other recipients as the Discloser may approve in writing; provided that all such recipients shall have first executed a confidentiality agreement in a form acceptable to Discloser. Recipient shall not: (i) alter or remove from any Confidential & Proprietary Information of the Discloser any proprietary legend, or (ii) decompile, disassemble, or reverse engineer the Confidential & Proprietary Information (and any information derived in violation of such covenant shall automatically be deemed Confidential & Proprietary Information owned exclusively by the Discloser). Recipient shall use at least the same degree of care in safeguarding the Confidential & Proprietary Information of the Discloser as it uses in safeguarding its own confidential information, but in any event at least reasonable care. Upon termination or expiration of this Agreement, and regardless of whether a dispute may exist, Recipient shall, upon request by Discloser, return or destroy (as instructed by Discloser) all Confidential & Proprietary Information of Discloser in its possession or control and cease all further use thereof.

(c) Injunctive Relief. Recipient acknowledges that violation of the provisions of this Section would cause irreparable harm to Discloser not adequately compensable by monetary damages. In addition to other relief, it is agreed that injunctive relief shall be available without necessity of posting bond to prevent any actual or threatened violation of such provisions.

11. Notices. Notices sent to either Party shall be effective when delivered in person or transmitted electronically, one (1) day after being sent by overnight courier, two (2) days after being sent by first class mail postage prepaid to a physical address provided by the Customer, or five (5) days after being sent by email from MAS to the address in the Customer account. A copy of this Agreement and notices generated in good form shall be treated as "original" documents admissible into evidence unless a document's authenticity is genuinely placed in question.

12. Survival. Termination shall have no effect on the Parties' rights or obligations under Section 8 ("Privacy and Personal Information"); Section 10 ("Confidential & Proprietary Information"), Section 13 ("Independent Contractor Status"), any payment obligations or any provision which by its nature should survive.

13. Independent Contractor Status. Each Party and its employees and agents are independent contractors in relation to the other Party with respect to all matters arising under this Agreement. Nothing herein shall be deemed to establish a partnership, joint venture, association, or employment

relationship between the Parties. Each Party shall remain responsible and shall, as allowed by Oklahoma constitution or law, indemnify and hold harmless the other Party, for the withholding and payment of all federal, state and local personal income, wage, earnings, occupation, social security, worker's compensation, unemployment, sickness and disability insurance taxes, payroll levies, or employee benefit requirements now existing or hereafter enacted and attributable to themselves and their respective people.

14. Miscellaneous. This document and the documents incorporated herein constitute the entire agreement between the Parties with respect to the subject matter hereof and supersede all other communications, whether written or oral. MAS reserves all rights not specifically granted herein. Neither Party shall be liable for delays caused by events beyond its reasonable control, except non-payment of amounts due hereunder shall not be excused by this provision. Any provision hereof found by a tribunal of competent jurisdiction to be illegal or unenforceable shall be automatically conformed to the minimum requirements of law and all other provisions shall remain in full force and effect. Waiver of any provision hereof in one instance shall not preclude enforcement thereof on future occasions.

**Prepared By:** Aminda Bunkerfield

**Date Prepared:** 2/6/2023

**Accepted By (please circle one): Superintendent / Board President**

**Signature:** \_\_\_\_\_

**Date Accepted:** \_\_\_\_\_



## Software Service Order Agreement

Term of Agreement: 2023-2024 Fiscal Year

**Customer:** STANLEY HUPFELD ACADEMY - WESTERN  
VILLAGE

**Addr:** 1508 NW 106TH ST  
OKLAHOMA CITY OK 73114

**October Membership:** 330

**MAS:** MUNICIPAL ACCOUNTING SYSTEMS, INC.

**Addr:** 908 EAST 35TH STREET  
SHAWNEE, OK 74804

**Phone:** (800)749-5691 **Email:** accounts@wengage.com

### Re-Occurring Fiscal Year Charges

Re-Occurring Fiscal Year Charges are based on the membership (200 minimum) from the latest October 1 count.

| Description  | Total      |
|--|------------|
| Student Information  | \$2,772.00 |
| Gradebook  | \$693.00   |
| Lunch Room   | \$693.00   |
| Student Records Portal   | NA         |
| Student Information Horizontal SIF® Agent<br>- SIF® is a registered trademark of Schools Interoperability Framework Association. | NA         |
| Google Classroom™ Integration<br>- Google Classroom™ is a registered trademark of Google Inc.                                    | NA         |
| Rostering Integration  | NA         |

**Total 2023-2024 Fiscal Year Charges:** \$4,158.00

### Terms and Conditions

1. The software charge includes phone support for two (2) designated Student Information contacts per accredited site, one (1) designated Gradebook contact per accredited site, and one (1) designated Lunch Room contact per lunchroom site. Additional contacts can be added at an additional cost. MAS shall provide the phone support during normal business hours of 8:00 a.m. to 5:00 p.m. CST, Monday through Friday, exclusive of holidays. MAS shall have full and free access to the Customer equipment and software to provide support.
2. The software charge includes interactive online training via training videos and webinars.
3. On-site training (by appointment only) will be charged \$750.00 per day from 9:30 a.m. through 3:30 p.m. CST and round-trip mileage at the current IRS mileage rate. Additional time is \$100.00 per hour.
4. The Student Information software charge includes the SIF Agent for SIF 2.0r1 Wave Profile. Additional 2.0r1 Horizontal Agent Profiles can be added at

an additional cost of \$ 0.53 per student X October membership.

5. Pre-defined query templates for use with the Query Designer can be purchased for a one-time fee of \$250.00 each.
6. For each renewal, the fees may, at MAS's discretion, increase by an amount not to exceed 5%, no more than one time per annum.
7. Customer agrees that MAS shall not be liable to Customer for any incidental or consequential damages, loss, or other liabilities arising out of the use or inability to use the software.
8. The terms and conditions of this agreement supersede those of all previous agreements between the parties with respect to the use of the software and such use hereafter is subject to the terms and conditions of this agreement.
9. This agreement shall be governed by the Laws of the State of Oklahoma.

## **Software as a Service**

### **1. Definitions.**

- (a) Application means the software and other material used by MAS to access, configure, and provide the Services. The Application(s) identified in the Service Order Agreement are licensed on a subscription basis and delivered as hosted online software using the Software as a Service (SaaS) model.
- (b) Charges mean the fees payable by Customer pursuant to the Software Service Order Agreement.
- (c) Customer Data means any data that Customer sends to the Service and any data that Customer receives from the Service in fulfillment of a request, excluding any content deemed to be Intellectual Property.
- (d) Documentation means instructions and examples pertaining to appropriate integration with and proper use of the Services.
- (e) Intellectual Property Rights means all intellectual property rights, including patents, trademarks, trade name, service mark, copyright, trade secrets, know-how, process, technology, development tool, ideas, concepts, design right, domain names, moral right, database right, methodology, algorithm and invention, and any other proprietary Information (whether registered, unregistered, pending, or applied for).
- (f) Privacy Policy and Terms of Service means the MAS Privacy Policy and Terms of Service in effect at the time of this Agreement, which is incorporated herein by reference and which is subject to change without notice.
- (g) Service shall have the meaning set forth in the MAS Privacy Policy and Terms of Service.
- (h) Service Order Agreement means the Software Service Order Agreement delivered by MAS to Customer which sets forth the service and fees for the current fiscal year.
- (i) Usage Data means any data that MAS collects or generates during the performance of the Service, including non-confidential elements of Customer Data.

### **2. Service.**

- (a) MAS Obligations. MAS hereby agrees, subject to and during the term of this Agreement and the Privacy Policy and Terms of Service: (i) to provide the Service to Customer; (ii) to grant or procure a right for Customer to access and use the Application as a part of the Service only; (iii) to use all commercially reasonable efforts to prevent unauthorized access to, or use of, the Service; and (iv) to notify customer promptly of any such unauthorized access to, or use of, the Service that MAS becomes aware of (provided MAS is not required to actively monitor the Customer's account access).
- (b) Customer Obligations. Customer hereby agrees, as allowed by Oklahoma constitution or law, subject to and during the term of this Agreement: (i) to comply with the Privacy Policy and Terms of Service; (ii) not to reverse-engineer the Application; (iii) to use an appropriate integration method for the volume and/or nature of queries to the Service; (iv) that it is solely responsible for all of its activities and for the accuracy, integrity, legality, reliability, and appropriateness of all Customer Data; (v) to use all commercially reasonable efforts to prevent unauthorized access to, or use of, the Service, and notify MAS promptly of any such unauthorized use; (vi) to comply with all applicable laws in using the Service, wherever such use occurs, and not use, or require MAS to use, any Customer Data obtained via the Service for any unlawful purpose; and (vii) to accurately represent Customer's use of the Service and data obtained from the Service.

3. Service Order Agreement. The Service Order Agreement will be effective only when signed by Customer and MAS. Any modifications or changes to the Services under any executed Service Order Agreement will be effective only if and when memorialized in a mutually agreed written change order signed by both Parties.

### **4. Access to the Service, Attribution, and Charges.**

- (a) Customer Accounts. Customer must provide MAS with valid contact information prior to receiving access to the Service in compliance with the Privacy Policy and Terms of Service.
- (b) Data Preparation & Configuration. Customer will ensure that: (i) Customer Data is in proper format as specified by the Documentation; and (ii) no other software, data, or equipment having an adverse impact on the Service has been introduced.

### **5. Availability, Maintenance, and Technical Support.**

- (a) Availability & Maintenance. MAS will use commercially reasonable efforts to make the Service available. Downtime for maintenance, upgrades, enhancement, or any other reason, may be scheduled at any time.
- (b) Technical Support. Unless otherwise provided in the Service Order Agreement, MAS will offer technical and customer support on a first-come, first-served basis during regular business hours, Central Standard Time.

### **6. Third-Party Software Integration Acknowledgements, Representations, and Agreements. MAS will provide software as part of the Service that will allow the Customer to share data with third-party applications.**

- (a) It is understood and agreed that MAS is not responsible for the security of the data once it has been provided by the Customer to a third party using the Service.
- (b) It is understood and agreed that MAS is not releasing this data to a third party. It is acknowledged and agreed that under no circumstance shall MAS be deemed to be a direct or indirect transferor of information/data to any third party. MAS is only providing software that will allow the

Customer to share data with third-party applications.

(c) Customer hereby represents that it is aware of all duties, requirements and restrictions set forth under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.

(d) Customer hereby represents that it shall perform all duties and requirements set forth under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.

(e) Customer hereby represents that it shall refrain from performing any act restricted under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.

(f) Customer hereby agrees that it shall, as allowed by Oklahoma constitution or law, defend, indemnify, reimburse, and make whole in any manner, MAS for any form of damages sustained as a direct or indirect result of the Customer's failure to follow any duty, requirement, restriction or other that is mandated under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance. This shall include any and all attorney fees, costs, expenses, expert fees, and other that MAS could incur.

(g) Customer represents that it shall obtain all necessary authorizations (including authorizations from any parent/guardian, student or other interested third person) as required by law before any information/data is transferred by it to a third party.

**7. Intellectual Property Rights.**

(a) MAS Intellectual Property. MAS and its third-party licensors (as appropriate) shall retain all Intellectual Property Rights in the Service and Usage Data. Except as expressly set forth herein, no MAS Intellectual Property Rights are granted to Customer. All pre-defined query templates are considered MAS Intellectual Property and are for the sole use of the intended school district and shall not be shared with any other entity.

(b) Customer Intellectual Property. Customer retains all Intellectual Property Rights in Customer Data. Customer grants MAS a license: (i) to use the Customer Data to the extent necessary for the performance of the Services; (ii) to keep an archival copy subject to the provisions of the relevant data protection regulations; and (iii) to create Usage Data by collecting non-confidential elements of Customer Data, such as dates, location codes, equipment types, carriers, and other data as determined by MAS and in conjunction with automatically generated data such as IP address, time, and frequency of access.

(c) Feedback Relating to Services. MAS shall have a perpetual, royalty-free, irrevocable, worldwide license to use and incorporate into the Services any suggestions, ideas, modification requests, feedback, or other recommendations related to the Services provided by or on behalf of Customer.

(d) Derivatives and Compilations of Usage Data. MAS shall have a perpetual, royalty-free, irrevocable, world-wide license to use, sublicense, and publish derivative works and compilations resulting from collection and analysis of Usage Data.

**8. Privacy and Personal Information.** (a) MAS's Privacy Policy. MAS's Privacy Policy and Terms of Service, made a part hereof, is available at <https://www.sylolist.com/privacy-policy>.

**9. Term; Termination.**

(a) Term. This Agreement is effective for the fiscal year set forth in the Software Service Order Agreement unless earlier terminated by either Customer or MAS.

(b) Termination Without Cause. Customer may terminate this Agreement by discontinuing use of the Service and paying any remaining charges. MAS may terminate this Agreement by discontinuing its provision of the Service to Customer, in which case Customer is not obligated to pay any remaining charges.

(c) Breach. MAS may terminate this Agreement if Customer breaches any material obligation provided hereunder, including Customer's obligations specified in Section 2(b), which breach is not cured within five (5) days of MAS's notice to Customer.

**10. Confidential & Proprietary Information.** For purposes of this Section, a Party receiving Confidential & Proprietary Information (as defined below) shall be the "Recipient" and the Party disclosing such information shall be the "Discloser."

(a) Acknowledgment. Customer hereby acknowledges that the Service (including any Documentation, source code, translations, compilations, partial copies, and derivative works used in connection with the Services) is provided using confidential and proprietary information belonging exclusively to MAS or its third-party licensor (as appropriate), and MAS hereby acknowledges that Customer Data contains confidential and proprietary information belonging exclusively to Customer or relating to its affairs (in each case, "Confidential & Proprietary Information"). Confidential & Proprietary Information does not include: (i) information already known or independently developed by Recipient outside the scope of this relationship by personnel not having access to any Confidential & Proprietary Information; (ii) information in the public domain through no wrongful act of Recipient, or (iii) information received by Recipient from a third-party who was free to disclose it.

(b) Covenant. Recipient hereby agrees that during the Term and at all times thereafter it shall not use, commercialize, or disclose such Confidential & Proprietary Information of the Discloser to any person or entity, except to its own employees and agents having a "need to know" (and who themselves are bound by similar nondisclosure restrictions), and to such other recipients as the Discloser may approve in writing; provided that all such recipients shall have first executed a confidentiality agreement in a form acceptable to Discloser. Recipient shall not: (i) alter or remove from any Confidential & Proprietary Information of the Discloser any proprietary legend, or (ii) decompile, disassemble, or reverse engineer the Confidential & Proprietary Information (and any information derived in violation of such covenant shall automatically be deemed Confidential & Proprietary Information owned exclusively by the Discloser). Recipient shall use at least the same degree of care in safeguarding the Confidential & Proprietary

Information of the Discloser as it uses in safeguarding its own confidential information, but in any event at least reasonable care. Upon termination or expiration of this Agreement, and regardless of whether a dispute may exist, Recipient shall, upon request by Discloser, return or destroy (as instructed by Discloser) all Confidential & Proprietary Information of Discloser in its possession or control and cease all further use thereof.

(c) Injunctive Relief. Recipient acknowledges that violation of the provisions of this Section would cause irreparable harm to Discloser not adequately compensable by monetary damages. In addition to other relief, it is agreed that Injunctive relief shall be available without necessity of posting bond to prevent any actual or threatened violation of such provisions.

11. Notices. Notices sent to either Party shall be effective when delivered in person or transmitted electronically, one (1) day after being sent by overnight courier, two (2) days after being sent by first class mail postage prepaid to a physical address provided by the Customer, or five (5) days after being sent by email from MAS to the address in the Customer account. A copy of this Agreement and notices generated in good form shall be treated as "original" documents admissible into evidence unless a document's authenticity is genuinely placed in question.
12. Survival. Termination shall have no effect on the Parties' rights or obligations under Section 8 ("Privacy and Personal Information"); Section 10 ("Confidential & Proprietary Information"), Section 13 ("Independent Contractor Status"), any payment obligations or any provision which by its nature should survive.
13. Independent Contractor Status. Each Party and its employees and agents are independent contractors in relation to the other Party with respect to all matters arising under this Agreement. Nothing herein shall be deemed to establish a partnership, joint venture, association, or employment relationship between the Parties. Each Party shall remain responsible and shall, as allowed by Oklahoma constitution or law, indemnify and hold harmless the other Party, for the withholding and payment of all federal, state and local personal income, wage, earnings, occupation, social security, worker's compensation, unemployment, sickness and disability insurance taxes, payroll levies, or employee benefit requirements now existing or hereafter enacted and attributable to themselves and their respective people.
14. Miscellaneous. This document and the documents incorporated herein constitute the entire agreement between the Parties with respect to the subject matter hereof and supersede all other communications, whether written or oral. MAS reserves all rights not specifically granted herein. Neither Party shall be liable for delays caused by events beyond its reasonable control, except non-payment of amounts due hereunder shall not be excused by this provision. Any provision hereof found by a tribunal of competent jurisdiction to be illegal or unenforceable shall be automatically conformed to the minimum requirements of law and all other provisions shall remain in full force and effect. Waiver of any provision hereof in one instance shall not preclude enforcement thereof on future occasions.

**Prepared By:**Amanda Bunkerfield**Date Prepared:** 2/6/2023**Accepted By (please circle one): Superintendent / Board President****Signature:****Date Accepted:**





## FUNDRAISING

No individual or grade level fundraising or collection of cash of any kind is permitted. Our policy is to form a committee annually to determine ONE main school-wide fundraiser to meet the "Needs Assessment" goals.

Requests for exceptions to this policy must be submitted in writing for Principal and Director consideration and approval, 30 days in advance.

## LOST OR DESTROYED CHECKS, WARRANTS, OR VOUCHERS

ADOPTED 06-09-04

**PURPOSE:** This policy adopts written safeguards and procedures for the replacement of lost or destroyed checks, warrants, or vouchers.

Stanley Hupfeld Academy (SHA) will issue a second or duplicate check, warrant or voucher in lieu of an original check, warrant or voucher that has been lost or destroyed only after all requirements in this policy have been met (as required by state statute).

1. The payee of the original check, warrant or voucher delivers to SHA a properly executed affidavit setting forth the specific facts of the loss or destruction of the original check, warrant or voucher. The form of affidavit shall substantially comply with the form attached hereto as **APPENDIX "T" (1)** (at the end of this section).
2. The payee of the original check, warrant or voucher executes an indemnity and hold harmless agreement in favor of SHA in the form attached hereto as **APPENDIX "T"** (at the end of this section) wherein the payee agrees to indemnify and hold SHA harmless from any and all costs, fees, damages, and liabilities, including a reasonable attorney's fee, arising from payment of the original check, warrant or voucher or from the issuance of a duplicate check, warrant or voucher to payee.
3. The Advisory Board for SHA confirms that the requirements of this policy have been met and approves the issuance of an alternative or duplicate check, warrant or voucher with a new number, if appropriate, to replace the original check, warrant, or voucher.
4. The Advisory Board, in its discretion, may require the payee to post an indemnifying bond in favor of SHA in double the amount of such lost or destroyed check, warrant or voucher to protect SHA from any and all loss or harm occasioned by or sustained on account of the payment, or failure to pay, the original check, warrant, or voucher and/or the issuance of such second or duplicate check, warrant or voucher.

EXHIBIT 2.2  
AFFIDAVIT OF LOSS OR DESTRUCTION

STATE OF OKLAHOMA )  
 )  
COUNTY OF Oklahoma ) SS.

The undersigned, Corey Alkire, of lawful age, being duly sworn, states as follows:

1. I am the payee, or the lawful representative of the payee, of the check, warrant and/or voucher issued by Stanley Hupfeld Academy at Western Village (SHA@WV), more particular described below:

Payee name: Corey Alkire

Number of check, warrant, voucher: 7594

Date of check, warrant, voucher: ~~12~~ 12.15.21

Date(s) of service: 12.15.21

Amount of check, warrant, voucher: \$138.52

Purpose of check, warrant, voucher: holiday stipend

2. I have asked SHA@WV to issue me a replacement or duplicate check, warrant and/or voucher, as appropriate, for the reason that the original check, warrant and/or voucher was lost or destroyed under the following circumstances:

Lost, location unknown. I do not  
recall where the check was lost.

3. By signing this affidavit, I attest to the truth of the statements herein.

Affiant:

Corey Alkire  
Signature

Address: 9189 N. Anderson Rd.  
Jones, OK 73049

Subscribed and sworn to before me this 10th day of March, 2023.

Cheryl J. Savage  
Notary Public

My Commission Expires:

May 17 2025  
(SEAL)

**EXHIBIT 2.3**  
**INDEMNITY AND HOLD HARMLESS AGREEMENT**

In consideration of Stanley Hupfeld Academy at Western Village's agreement to issue, at the request of the undersigned, a duplicate or alternative check, warrant and/or voucher to replace the lost or destroyed check, warrant and/or voucher described more particularly in the attached affidavit, the undersigned agrees to indemnify and hold Stanley Hupfeld Academy at Western Village, Inc., its parent and affiliates, and their respective parents, affiliates, agents, servants, employees, officers, directors, shareholders and insurers (collectively the "Indemnified Parties"), harmless from any and all claims, demands, actions, causes of action, suits, liabilities, damages, costs, expenses, losses, attorneys' fees and the like, arising under common law, statute or otherwise, which accrue, may accrue, or arise out of the payment of, or failure to pay, the original or destroyed check, warrant and/or voucher described more particularly in the attached affidavit and/or its duplicate or replacement check, warrant and/or voucher issued by SHA@WV.

This agreement and the attached affidavit have been executed to induce SHA@WV to issue a duplicate or replacement check, warrant and/or voucher at my request. I acknowledge and agree that SHA@WV is entitled to rely on the truth of these documents and will indemnify and hold the Indemnified Parties harmless as stated above and for any errors or false statements made herein.

Executed this 10th day of March, 2023.

Printed Name: Corey Alkire

Signature: Corey Alkire

Date: 3/10/23

EXHIBIT 2.2  
AFFIDAVIT OF LOSS OR DESTRUCTION

STATE OF OKLAHOMA )  
 )  
COUNTY OF Oklahoma ) SS.

The undersigned, Victoria Eggleston, of lawful age, being duly sworn,  
states as follows:

1. I am the payee, or the lawful representative of the payee, of the check, warrant and/or voucher issued by Stanley Hupfeld Academy at Western Village (SHA@WV), more particular described below:

Payee name: Victoria Eggleston

Number of check, warrant, voucher: 769

Date of check, warrant, voucher: 12.6.22

Date(s) of service: 12.6.22

Amount of check, warrant, voucher: 138.52

Purpose of check, warrant, voucher: holiday stipend

2. I have asked SHA@WV to issue me a replacement or duplicate check, warrant and/or voucher, as appropriate, for the reason that the original check, warrant and/or voucher was lost or destroyed under the following circumstances:

lost during break

3. By signing this affidavit, I attest to the truth of the statements herein.

Affiant:

Victi Eggleston  
Signature

Address: 10633 NW 115<sup>th</sup>  
OKC, OK 73162

Subscribed and sworn to before me this 10 day of March, 2023.

Chris J. Savage  
Notary Public

My Commission Expires:

May 17 2025  
(SEAL)

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In consideration of Stanley Hupfeld Academy at Western Village's agreement to issue, at the request of the undersigned, a duplicate or alternative check, warrant and/or voucher to replace the lost or destroyed check, warrant and/or voucher described more particularly in the attached affidavit, the undersigned agrees to indemnify and hold Stanley Hupfeld Academy at Western Village, Inc., its parent and affiliates, and their respective parents, affiliates, agents, servants, employees, officers, directors, shareholders and insurers (collectively the "Indemnified Parties"), harmless from any and all claims, demands, actions, causes of action, suits, liabilities, damages, costs, expenses, losses, attorneys' fees and the like, arising under common law, statute or otherwise, which accrue, may accrue, or arise out of the payment of, or failure to pay, the original or destroyed check, warrant and/or voucher described more particularly in the attached affidavit and/or its duplicate or replacement check, warrant and/or voucher issued by SHA@WV.

This agreement and the attached affidavit have been executed to induce SHA@WV to issue a duplicate or replacement check, warrant and/or voucher at my request. I acknowledge and agree that SHA@WV is entitled to rely on the truth of these documents and will indemnify and hold the Indemnified Parties harmless as stated above and for any errors or false statements made herein.

Executed this 10 day of March, 20 23

Printed Name: Victoria Eggleston

Signature: Vicci Eggleston

Date: 3/10/23

EXHIBIT 2.2  
AFFIDAVIT OF LOSS OR DESTRUCTION

STATE OF OKLAHOMA )  
 )  
COUNTY OF Oklahoma ) SS.

The undersigned, Victoria Eggleston, of lawful age, being duly sworn,  
states as follows:

1. I am the payee, or the lawful representative of the payee, of the check, warrant and/or voucher issued by Stanley Hupfeld Academy at Western Village (SHA@WV), more particular described below:

Payee name: Victoria Eggleston

Number of check, warrant, voucher: 7602

Date of check, warrant, voucher: 12.15.21

Date(s) of service: 12.15.21

Amount of check, warrant, voucher: \$138.52

Purpose of check, warrant, voucher: holiday stipend

2. I have asked SHA@WV to issue me a replacement or duplicate check, warrant and/or voucher, as appropriate, for the reason that the original check, warrant and/or voucher was lost or destroyed under the following circumstances:

lost during break.

By signing this affidavit, I attest to the truth of the statements herein.

Affiant:

Victoria Eggleston  
Signature

Address: 6633 NW 115<sup>th</sup>

OKC, OK 73162

Subscribed and sworn to before me this 10 day of March, 2023.

Chris J. Lewis  
Notary Public

My Commission Expires:

May 17, 2025  
(SEAL)

**EXHIBIT 2.3**  
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This agreement and the attached affidavit have been executed to induce SHA@WV to issue a duplicate or replacement check, warrant and/or voucher at my request. I acknowledge and agree that SHA@WV is entitled to rely on the truth of these documents and will indemnify and hold the Indemnified Parties harmless as stated above and for any errors or false statements made herein.

Executed this 10 day of March, 2023.

Printed Name: Victoria Eggleston

Signature: Victoria Eggleston

Date: 3/10/23



May 17, 2025  
(SEAL)

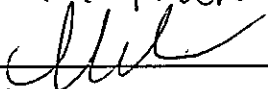
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This agreement and the attached affidavit have been executed to induce SHA@WV to issue a duplicate or replacement check, warrant and/or voucher at my request. I acknowledge and agree that SHA@WV is entitled to rely on the truth of these documents and will indemnify and hold the Indemnified Parties harmless as stated above and for any errors or false statements made herein.

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Printed Name: Madelene Mahan

Signature: 

Date: 3/10/23



Accreditation Compliance Review Sheet

County District Code 

|    |      |
|----|------|
| 55 | E003 |
|----|------|

County: OKLAHOMA

District: OKC CHARTER: HUPFELD/W  
VILLAGE

The results of this "Accreditation Compliance Visit" have been made available by the Regional Accreditation Officer for my review.

Ruthie Rayner  
Superintendent Name  
(Please Print)

[Signature]  
Superintendent Signature

3/22/23  
Date

[Signature]  
Regional Accreditation Officer Signature

**NOTE:**

This Accreditation Compliance Report may be subject to further review or possible revision by the Assistant State Superintendent of the Accreditation Standards Division. This Accreditation Compliance Report will be presented to the State Superintendent and the State Board of Education for final approval.

Oklahoma State Department of Education  
2500 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73105-4599

1/20/2023 3:30:14 PM

Page 3906

Code: 55 E003 973

County: OKLAHOMA

District: OKC CHARTER:  
HUPFELD/W VILLAGE

School: HUPFELD ACAD./WESTERN VILLAGE

**PERSONNEL DEFICIENCIES**

| Deficiency codeName | Teacher Number | Subject/Position | Subject Code* | Total Periods Affected | Action to be taken |
|---------------------|----------------|------------------|---------------|------------------------|--------------------|
|                     |                |                  |               |                        |                    |
|                     |                |                  |               |                        |                    |
|                     |                |                  |               |                        |                    |
|                     |                |                  |               |                        |                    |
|                     |                |                  |               |                        |                    |

**Designation not in the system at this time: Jan 20 2023 3:31 PM**

599 Other areas of noncompliance

\*Use Subject Code numbers from Subject code lists

**RAO COMMENTS:**

**DEFICIENCIES FROM THE PRECEDING YEAR**

900 Accreditation with no Deficiencies

|     |                                    |     |                                 |     |                               |
|-----|------------------------------------|-----|---------------------------------|-----|-------------------------------|
| 900 | Accreditation with no deficiencies | 902 | Accreditation with deficiencies | 904 | Accreditation with probation  |
| 901 | Accreditation with one deficiency  | 903 | Accreditation with warning      | 905 | Accreditation not recommended |

3/23/23  
Date

  
Regional Accreditation Officer

3/23/23  
Date

  
Principal

Oklahoma State Department of Education  
2500 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73105-4599

1/20/2023 3:30:14 PM

Page 3902

Code: 55 E003 000

County: OKLAHOMA

District: OKC CHARTER:  
HUPFELD/W VILLAGE

Designation not in the system at this time: Jan 20 2023 3:31PM

599 Other areas of noncompliance

\*Use Subject Code numbers from Subject code lists

RAO COMMENTS:

DEFICIENCIES FROM THE PRECEDING YEAR

900 Accreditation with no Deficiencies

900 Accreditation with no deficiencies

902 Accreditation with deficiencies

904 Accreditation with probation

901 Accreditation with one deficiency

903 Accreditation with warning

905 Accreditation not recommended

3/23/23  
Date

  
Regional Accreditation Officer

3/23/2023  
Date

  
Superintendent



# Stanley Hupfeld Academy @ Western Village 2022-2023 Advisory Board – Revised 3.23.2023

## VOTING MEMBERS TRAINING COMPLETED DOCUMENTATION

| NAME<br>AND POSITION                        | COMPANY  | Date                                       | E-MAIL   | VOTING<br>MEMBER | DISTRICT BOARD<br>MEMBER RESIDES | Hours of Training<br>as of 2.1. 2022                           |
|---|--|--|--|------------------|----------------------------------|--|
| CASSIDY, TOM<br>Board Member<br>Director    | INTEGRIS Health Government<br>Relations/Community Benefit  | 8.1.2022                                   | <a href="mailto:tom.cassidy@integrisk.com">tom.cassidy@integrisk.com</a>   | YES              | OKC                              | 10 HOURS/<br>Needs to<br>Complete 4<br>hours                   |
| DIXON, SHARI<br>Board Member                | City of the Village<br>Police Officer  | 6.6.2022                                   | <a href="mailto:sharidixon@thevillageok.org">sharidixon@thevillageok.org</a>   | YES              | OKC                              | 7 HOURS- New<br>Member / Need<br>7 hours by<br>6.5.2023        |
| HARMON, ERIC<br>Board Member                | Branch Manager<br>Medical Review & Appeals<br>Branch<br>FAA Mike Monroney Aeronautical<br>Center                         | 6.18.2018                                  | <a href="mailto:P4Principles@gmail.com">P4Principles@gmail.com</a>   | YES              | OKC                              | 13 HOURS-<br>OPSRC   |
| HENDERSON,<br>MILISHA<br>Board Member       | Oklahoma Department of<br>Human Services   | 6.6.2022                                   | <a href="mailto:mlasbert@yahoo.com">mlasbert@yahoo.com</a>   | YES              | OKC                              | 10 HOURS-<br>OPSRC/ Needs<br>4 hours by<br>6.5.2023            |
| JACKSON, DAVID<br>Board Member              | Executive Director, Oklahoma<br>Secondary Schools Activities<br>Association (OSSAA)<br>VP, Foundation<br>INTEGRIS Health | 6.1.2012                                   | <a href="mailto:djackson@ossaa.com">djackson@ossaa.com</a><br><a href="mailto:mwoods@ossaa.com">mwoods@ossaa.com</a> | YES              | EPS                              | 14 HOURS<br>Complete   |
| LEONARD, SKIP<br>Board Member               |  | 6.6.2022                                   | <a href="mailto:skip.leonard@integrisk.com">skip.leonard@integrisk.com</a>   | YES              | EPS                              | 1 Hour- OPSRC<br>New Member /<br>Needs 11 hours<br>by 6.5.2023 |
| LYONS, KYLIE<br>Board Member                | Ph.D.<br>Director of School Counseling<br>Upper School Counselor<br>Heritage Hall  | 6.6.2022                                   | <a href="mailto:klvons@heritagehall.com">klvons@heritagehall.com</a>   | YES              | PC                               | 14 HOURS<br>Completed  |
| MILLINGTON, PAM<br>Board Chair              | Retired Pastor,<br>Missions/Outreach<br>Crossings Community Church   | 8.1.2016<br>Board<br>Chair On:<br>8.2.2021 | <a href="mailto:pmillington06@gmail.com">pmillington06@gmail.com</a>   | YES              | EPS                              | 13 Hours-<br>Completed   |
| VERA, JOHN<br>Board Member<br>Legal Counsel | INTEGRIS Legal   | 6.1.2014                                   | <a href="mailto:john.vera@integrisk.com">john.vera@integrisk.com</a>   | YES              | NPS                              | 13 Hours-<br>Completed   |



|                               |                     |          |  |     |    |  |
|-------------------------------|---------------------|----------|--|-----|----|--|
| WHALEY, SUZAN<br>Board Member | Community Volunteer | 2.7.2022 | <a href="mailto:suzan.whaley@yahoo.com">suzan.whaley@yahoo.com</a> | YES | PC | *New Member<br>Needs to<br>complete<br>training by<br>5.6.2023 |
|-------------------------------|---------------------|----------|--|-----|----|--|



**Stanley Hupfeld Academy @ Western Village**  
**2022-2023 Advisory Board – Revised 2.16.23**

| NAME<br>AND POSITION                           | COMPANY  | ADDRESS  | PHONE/FAX                                   | BIRTH<br>DAY | E-MAIL   | VOTING<br>MEMBER | DIST. |
|--|--|--|---|--------------|--|------------------|-------|
| BABBIT, KARA<br>Board Member<br>Superintendent | INTEGRIS Health<br>Community Benefit   | SHA<br>1508 N.W. 106 <sup>th</sup><br>Oklahoma City, OK 73114  | 405-596-5356                                |              | <a href="mailto:kara.babbitt@integrisk.com">kara.babbitt@integrisk.com</a>   | NO               |       |
| CASSIDY, TOM<br>Board Member<br>Director       | INTEGRIS Health Government<br>Relations/Community Benefit  | 3001 Quail Springs Parkway,<br>Room 421<br>Oklahoma City, OK 73114   | 713-480-6014                                | 12/9         | <a href="mailto:tom.cassidy@integrisk.com">tom.cassidy@integrisk.com</a>   | YES              | OKC   |
| DIXON, SHARI<br>Board Member                   | City of the Village<br>Police Officer  | 8041 Brookshire Dr.<br>Oklahoma City, OK 73162   | 405-313-4843                                |              | <a href="mailto:sharidixon@thevillageok.org">sharidixon@thevillageok.org</a>   | YES              | OKC   |
| HARMON, ERIC<br>Board Member                   | Branch Manager<br>Medical Review & Appeals<br>Branch<br>FAA Mike Monroney Aeronautical<br>Center | 4600 NE 90th St<br>OKC, OK 73131   | 210-268-8628 C                              | 8/26         | <a href="mailto:P4Principles@gmail.com">P4Principles@gmail.com</a>   | YES              | OKC   |
| HENDERSON,<br>MILISHA<br>Board Member          | Oklahoma Department of<br>Human Services   | 1413 NW 104 <sup>th</sup> Terrace<br>Oklahoma City, OK 73114   | 405-219-9257                                |              | <a href="mailto:mlasberr@yahoo.com">mlasberr@yahoo.com</a>   | YES              | OKC   |
| JACKSON, DAVID<br>Board Member                 | Executive Director, Oklahoma<br>Secondary Schools Activities<br>Association (OSSAA)              | 17013 Prestwick Circle<br>Edmond, OK 73012 – HOME<br>(EPS)<br><br>7300 N Broadway Ext.<br>OKC, OK 73116 – WORK | 405-973-5901 C<br>405-840-1116 W            | 11/20        | <a href="mailto:djackson@ossaa.com">djackson@ossaa.com</a><br><a href="mailto:mwoods@ossaa.com">mwoods@ossaa.com</a> | YES              | EPS   |
| JENKINS, JAY<br>Treasurer                      | President, Oklahoma Consulting<br>& Accounting Services, LLC                                     | 116 W Breckenridge Avenue<br>Bixby, OK 74008   | 918-366-4440                                |              | <a href="mailto:jayj.ocas@gmail.com">jayj.ocas@gmail.com</a>   | NO               |       |
| KIME, BECKY<br>Minutes/Encumbrance<br>Clerk    | SHA Business Manager   | Stanley Hupfeld Academy<br>1508 N.W. 106 <sup>th</sup><br>Oklahoma City, OK 73114Aca                           | 405-408-8414                                |              | <a href="mailto:becky.kime@wwacademy.com">becky.kime@wwacademy.com</a>   | NO               |       |
| LEONARD, SKIP<br>Board Member                  | VP, Foundation<br>INTEGRIS Health  | 3001 Quail Spring Parkway<br>4 <sup>th</sup> Floor<br>Oklahoma City, OK 73114                                  | 405-951-5007<br>Assistant, Tanja<br>Dufrene |              | <a href="mailto:skip.leonard@integrisk.com">skip.leonard@integrisk.com</a>   | YES              | EPS   |
| LYONS, KYLIE<br>Board Member                   | Ph.D.<br>Director of School Counseling<br>Upper School Counselor                                 | 1800 NW 122 <sup>nd</sup> Street<br>Oklahoma City, OK 73120  | 405-227-9189 C<br><br>405-936-3166 W        | 11/1         | <a href="mailto:klyons@heritagehall.com">klyons@heritagehall.com</a>   | YES              | PC    |

|   |  |  |   |      |  |     |  |     |
|---|--|--|---|------|--|-----|--|-----|
|   | Heritage Hall  |  |   |      |  |     |  |     |
| MILLINGTON, PAM<br>Board Chair              | Retired Pastor,<br>Missions/Outreach<br>Crossings Community Church | 1608 Tall Trees Way<br>OKC, OK 73131   | C 405-823-9468<br>Backup (church)<br>405-755-2227 | 8/10 | <a href="mailto:pmillington06@gmail.com">pmillington06@gmail.com</a>           | YES |  | EPS |
| SAVAGE, CHRISTY                             | SHA Office Manager   | 1508 NW 106 <sup>th</sup> Street, OKC,<br>OK 73114                             | 405.751.1774-W                                    | 1/27 | <a href="mailto:Christy.savage@wwacademy.com">Christy.savage@wwacademy.com</a> | NO  |  | OKC |
| VERA, JOHN<br>Board Member<br>Legal Counsel | INTEGRIS Legal   | 3001 Quail Springs Parkway<br>2 <sup>nd</sup> Floor<br>Oklahoma City, OK 73134 | 405-951-4786 W                                    | 5/16 | <a href="mailto:john.vera@intgrisok.com">john.vera@intgrisok.com</a>           | YES |  | NPS |
| WHALEY, SUZAN<br>Board Member               | Community Volunteer  | 3804 NW 62 Street<br>Oklahoma City, OK 73112                                   | 405-823-8346 C                                    | 4/9  | <a href="mailto:suzan.whaley@yahoo.com">suzan.whaley@yahoo.com</a>             | YES |  | PC  |

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



**Stanley Hupfeld Academy @Western Village**

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

**Oklahoma City, OK 73114**

**Advisory Board Meeting Dates**

**2022-2023**

- **Monday, August 1, 2022**
- **Monday, October 3, 2022**
- **Monday, December 5, 2022**
- **Monday, February 7, 2023**
- **Monday, April 3, 2023**
- **Monday, June 6, 2023**

**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:**

**[Kara.babbitt@integrisok.com](mailto:Kara.babbitt@integrisok.com)**

**Or**

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



**Stanley Hupfeld Academy @Western Village**

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

**Oklahoma City, OK 73114**

**Advisory Board Meeting Dates**

**2023-2024**

- **Monday, August 7, 2023**
- **Monday, October 2, 2023**
- **Monday, December 4, 2023**
- **Monday, February 5, 2024**
- **Monday, April 1, 2024**
- **Monday, June 3, 2024**

**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.**

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