

STANLEY HUPFELD ACADEMY (SHA) AT WESTERN VILLAGE

ADVISORY COUNCIL, MINUTES OF MEETING

February 5, 2024

ATTENDEES

Voting members in attendance: Parker Cassell, Tom Cassidy, Shari Dixon, Eric Harmon, Kylie Lyons, David Jackson
Pam Millington, John Vera, Suzan Whaley

Voting Members Absent: Milisha Henderson, Skip Leonard

Non-voting members absent: Heather Meldrum (counselor)

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

The meeting was called to order at 3:45 pm by Pam Millington, Chair.

Consent Agenda

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

- **Minutes** of the December 4, 2023 Advisory Board Meeting.
- **Income Statements and Monthly Financial Report** including Compilation Report; Statement of Assets, Liabilities, and Net Assets – Cash Basis; Statement of Revenue And Expenses – General Fund – Cash Basis; Detailed Revenue Summary – General Fund - Cash Basis; and Statement of Expenses Two Year Comparisons by Project, Object – General Fund – Cash Basis, for the period **November and December 2023**.
- **Encumbrance Register as of 12.31.23.**
- **Affirmative Action Plan**

Motion to approve the New Pre-K portable classroom with Southwest Builders for \$276,960.00 by Eric Harmon, 2nd by Kylie Lyons. Vote taken and motion carries.

Motion to approve the updated leave policy to change the leave accrual to 80 hours at the beginning of the year by David Jackson, 2nd Tom Cassidy. Vote taken and motion carries.

Principal's Report

- **Adopt a Family-67 families (over 150 children) were helped with this year's Adopt-A-Family.**
- **Dinners with Love-delivered holiday meals to 40 families.**

The meeting adjourned at 4:05 pm.

NEXT MEETING: Monday, April 1, 2024 at 3:45 pm.

Approved: Becky Kime Becky Kime, Minutes Clerk

*Note: Attachment: Record of roll call votes

STANLEY HUPPELD ACADEMY AT WESTERN VILLAGE
ADVISORY BOARD MEETING – ROLL CALL VOTES
February 5, 2024

Board Member	Consent Agenda (Minutes 12.4.23/Nov/Dec Financials/Encumbrance/Affirmative Action Plan	Discussion & Possible Board Action for New Pre-K Portable Contractor \$276,960.00	Discussion and possible board action to update leave policy						
Parker Cassell	Yes	Yes	Yes						
Tom Cassidy	Yes	Yes	Yes						
Shari Dixon	Yes	Yes	Yes						
Eric Harmon	Yes	Yes	Yes						
Milisha Henderson	Absent	Absent	Absent						
David Jackson	Yes	Yes	Yes						
Skip Leonard	Absent	Absent	Absent						
Kylie Lyons	Yes	Yes	Yes						
Pam Millington	Yes	Yes	Yes						
John Vera	Yes	Yes	Yes						
Suzan Whaley	Yes	Yes	Yes						

**STANLEY HUPFELD ACADEMY
OKLAHOMA CITY, OKLAHOMA**

MONTHLY FINANCIAL REPORT

JANUARY 31, 2024

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JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

February 5, 2024

Honorable Board of Trustees
Stanley Hupfeld Academy
Oklahoma City, Oklahoma

We have compiled the accompanying statement of assets, liabilities, and net assets – cash basis for the Stanley Hupfeld Academy as of January 31, 2024, and the related statements of revenues and expenses – cash basis for the seven (7) months then ended. Our compilation was performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting and the budget laws of the State of Oklahoma, which is a basis of accounting other than generally accepted accounting principles.

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

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

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

We are not independent with respect to Stanley Hupfeld Academy.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

STANLEY HUPFELD ACADEMY
JANUARY 31, 2024
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS

	General Fund	Building Fund	Totals
Assets			
Cash	862,803.42	82,087.77	944,891.19
Total Assets	\$ 862,803.42	82,087.77	944,891.19
Liabilities			
Outstanding payments	63,766.76		63,766.76
Open Encumbrances	7,204.13		7,204.13
Total Liabilities	70,970.89	-	70,970.89
Cash Fund Balance	\$ 791,832.53	82,087.77	873,920.30

SEE ACCOUNTANT'S COMPILATION REPORT

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

	Source Codes	2022-23 Actual	2022-23 1/31/2023	% of YTD to Budl.	2023-24 Budgeted	2023-24 1/31/2024	% of YTD to Budl.
Revenue							
Book Fair Revenue	1450	\$ 8,462.38	4526.13	53.5%	2,748.75	2,748.75	100.0%
Miscellaneous Reimb.	1590	2,849.53	1,200.79	42.1%	4,000.00	3,756.70	93.9%
Donations	1610				50.00	50.00	
Refund Prior Yr. Expenditures	1680	149.90		0.0%			N/A
Adult Meals	1730	827.00	327.00	39.5%	800.00	435.00	54.4%
Foundation & Incentive Aid	3210	2,074,488.66	1,120,229.70	54.0%	2,131,834.95	1,151,190.87	54.0%
Flexible Benefit	3250	188,788.56	101,945.81	54.0%	219,446.16	119,320.38	54.4%
Reading Sufficiency	3415	11,915.32	11,915.32	100.0%	14,924.80	14,924.80	100.0%
Textbooks	3420	21,541.26	11,632.28	54.0%	20,039.48	20,039.48	100.0%
Redbud	3435	121,561.89		0.0%	121,561.89		0.0%
State Matching	3720	2,290.80	1,145.40	50.0%	2,176.26		0.0%
Title I (Proj. 511)	4210	162,986.76	46,088.90	28.3%	162,500.00	53,707.66	33.1%
Title I Prior Year	4210	26,967.48	26,967.48	100.0%	12,340.14	12,340.14	100.0%
Title II-Part A (Proj. 541)	4271	21,125.48	20,805.88	98.5%	21,000.00	21,062.21	100.3%
Special Education - Flowthrough (Proj. 621)	4310	66,765.00		0.0%	65,000.00	31,833.34	49.0%
Flowthrough Prior Year	4310	25,357.42	25,357.42	100.0%			N/A
Special Education - Preschool (Proj. 641)	4340	813.42		0.0%			N/A
Title IV, Part A Student Support (Proj. 552)	4442	10,830.60	10,657.41	98.4%	12,000.00	11,667.62	97.2%
ESSER	4689	652,259.84		0.0%	421,245.00	43,695.82	10.4%
ESSER II Prior Year	4689	450,937.28	450,937.28	100.0%	127,037.88	127,037.88	100.0%
Federal Lunch/Breakfast	4700	309,329.01	130,005.01	42.0%	275,646.00	108,065.58	39.2%
Total revenue		4,160,247.59	1,963,741.81	47.2%	3,611,602.56	1,721,876.23	47.7%
Cash fund balance (beginning)	6110	357,503.99	357,503.99		963,364.64	963,364.64	
Lapsed Approp/Estopped Warr.	6130-6140	65,031.91					
Total revenue and beg. balance		4,582,783.49	2,321,245.80		4,574,967.20	2,685,240.87	
Expenditures							
	Object Codes						
Payroll	100-200	2,243,203.37	1,298,717.08	57.9%	2,750,000.00	1,382,424.20	50.3%
Non-payroll	300-900	1,376,215.48	741,185.60	53.9%	1,050,000.00	510,984.14	48.7%
Total expenditures		3,619,418.85	2,039,902.68	56.4%	3,800,000.00	1,893,408.34	49.8%
Ending Balance		\$ 963,364.64	281,343.12		774,967.20	791,832.53	

SUPPLEMENTAL INFORMATION

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

	Reimb.	Book Store	Donations	Student/Adult	State Aid	Other	State	Federal	Federal	Total
	\$	Revenue		Lunches		State Sources	Matching	Child Nut.	Program	
July	214.50									
August		1,152.44		80.00	189,406.48	37,346.42		2,402.35	12,340.14	14,956.99
September	347.71	1,596.31		110.00	189,406.48	18,326.61		12,014.89	127,037.88	353,790.78
October	1,172.17			110.00	189,406.48	17,816.80		21,121.71		221,328.13
November	1,036.00			110.00	189,406.48	17,816.78		26,180.79		231,223.48
December			50.00	115.00	189,406.48	32,741.58		3,493.10	161,966.65	234,550.05
January	986.32			20.00	204,158.46	30,236.47		42,852.74		387,772.81
February										278,253.99
March										-
April										-
May										-
June										-
Totals	\$ 3,756.70	2,748.75	50.00	435.00	1,151,190.87	154,284.66	-	108,065.58	301,344.67	1,721,876.23

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

<u>Classification (Project)</u>	<u>Object</u>	<u>2022-23 Actual</u>	<u>2022-23 1/31/2023</u>	<u>% of YTD to Budg.</u>	<u>2023-24 Budgeted</u>	<u>2023-24 1/31/2024</u>	<u>% of YTD to Budg.</u>
000 General Fund							
Salaries	100	\$ 1,096,346.39	718,245.57	65.51%	1,480,000.00	838,558.04	56.66%
Employee Benefits	200	283,249.40	172,727.80	60.98%	363,854.00	203,696.50	55.98%
Unemployment Compensation	271	9,300.01		0.00%	10,000.00	1,434.69	14.35%
Worker's Compensation	290		7,234.04	N/A	6,000.00	5,992.00	99.87%
Management Services	310	8,980.80	4,980.80	55.46%	9,000.00	6,000.00	66.67%
Accounting Services	331	48,995.00	29,250.00	59.70%	50,000.00	25,800.00	51.60%
Medical Services	336	55,688.42	23,870.77	42.86%	55,000.00	25,222.45	45.86%
Security Services	344	4,000.00	2,375.00	59.38%	3,000.00		0.00%
Professional Services	350	3,904.64	3,651.42	93.51%	4,000.00	178.23	4.46%
Water Utilities	#####	13,429.56	8,643.01	64.36%	15,000.00	9,318.00	62.12%
Cleaning Services	420	46,825.00	21,607.00	46.14%	47,000.00	27,980.00	59.53%
Repairs and Maint. Services	430	82,495.01	12,597.09	15.27%	73,000.00	47,118.21	64.55%
Rental Services	440	48,984.70	28,950.97	59.10%	60,000.00	51,620.00	86.03%
Insurance	520	12,713.00	12,713.00	100.00%	13,000.00	12,762.00	98.17%
Communications Services	530	16,390.59	10,911.75	66.57%	16,500.00	5,837.52	35.38%
Advertising	540	214.20	214.20	100.00%	500.00	456.04	91.21%
Printing and Binding	550	3,161.40	642.21	20.31%	3,000.00	480.72	16.02%
Staff Travel	580	2,936.77	396.77	13.51%	3,000.00	166.90	5.56%
Supplies and Materials	610	59,452.53	21,506.82	36.17%	50,000.00	19,327.44	38.65%
Energy	620	81,084.55	40,289.55	49.69%	84,500.00	44,111.10	52.20%
Bks & Periodicals	640	13,238.36	6,111.75	46.17%	13,000.00	3,190.61	24.54%
Equipment and Furniture	650	55,380.52	17,370.51	31.37%	53,000.00	13,792.51	26.02%
Awards, Gifts, Decorations	680	20,245.14	14,828.32	73.24%	20,000.00	7,390.24	36.95%
Land & Improvements	710	53,747.32	523.92	0.97%	37,000.00		0.00%
Appliances	731	27,464.00	6,864.00	24.99%	25,000.00		0.00%
Technology Related Hardware	733	8,590.00	2,100.00	24.45%	8,000.00		0.00%
Paid to Sponsor	805	20,744.87		0.00%	20,000.00	11,511.88	57.56%
Dues and Fees	810	7,633.91	5,798.34	75.96%	7,500.00	7,424.75	99.00%
Staff Registration & Tuition	860	2,518.50	12,152.28	482.52%	5,000.00	886.41	17.73%
Subtotal		<u>2,087,714.59</u>	<u>1,186,556.89</u>	<u>56.84%</u>	<u>2,534,854.00</u>	<u>1,370,256.24</u>	<u>54.06%</u>
Child Nutrition (Proj. 285,385,762,763,764,768)							
Salaries & Benefits	100-299				3,500.00	1,915.64	54.73%
Food Service Management	570	194,686.80	112,167.36	57.61%	225,000.00	106,707.29	47.43%
Food and Milk/Supplies	600	60,467.54	29,079.82	48.09%	60,000.00	30,712.21	51.19%
Subtotal		<u>255,154.34</u>	<u>141,247.18</u>	<u>55.36%</u>	<u>288,500.00</u>	<u>139,335.14</u>	<u>48.30%</u>
Great Expectations (Proj. 318)							
Supplies & Materials	300-860	32,537.56	17,378.26	53.41%	32,000.00	16,728.00	52.28%
Subtotal		<u>32,537.56</u>	<u>17,378.26</u>	<u>53.41%</u>	<u>32,000.00</u>	<u>16,728.00</u>	<u>52.28%</u>
Flexible Benefit Allowance (Proj. 331-335)							
Salaries/Employee Benefits	100-299	190,945.90	108,568.25	56.86%	212,000.00	124,074.25	58.53%
Reading Sufficiency (Proj. 367)							
Supplies & Materials	300-860	11,915.32	148.00	1.24%	12,000.00	1,714.51	14.29%
Subtotal		<u>11,915.32</u>	<u>148.00</u>	<u>1.24%</u>	<u>12,000.00</u>	<u>1,714.51</u>	<u>14.29%</u>
School Resource Officer (Proj. 376)							
Supplies & Materials	300-860	-	-	0.00%	20,000.00	16,793.68	83.97%
Subtotal		<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>20,000.00</u>	<u>16,793.68</u>	<u>83.97%</u>
Basic Prog. CY (Proj. 511)							
Salaries/Employee Benefits	100-299	206,041.08	111,360.78	54.05%	200,000.00	107,046.99	53.52%
Subtotal		<u>206,041.08</u>	<u>111,360.78</u>	<u>54.05%</u>	<u>200,000.00</u>	<u>107,046.99</u>	<u>53.52%</u>

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

<u>Classification (Project)</u>	<u>Object</u>	<u>2022-23 Actual</u>	<u>2022-23 1/31/2023</u>	<u>% of YTD to Budg.</u>	<u>2023-24 Budgeted</u>	<u>2023-24 1/31/2024</u>	<u>% of YTD to Budg.</u>
Special Education (Proj. 621, 628, 641, 643)							
Salaries/Employee Benefits	100-299	67,558.43	28,091.40	41.58%	70,000.00	30,814.34	44.02%
Subtotal		<u>67,558.43</u>	<u>28,091.40</u>	<u>41.58%</u>	<u>70,000.00</u>	<u>30,814.34</u>	<u>44.02%</u>
OK Science of Reading Academies(LETRS) (Proj. 726)							
Salaries/Benefits	100-200	646.00		0.00%	646.00	646.00	100.00%
Subtotal		<u>646.00</u>	<u>-</u>	<u>0.00%</u>	<u>646.00</u>	<u>646.00</u>	<u>100.00%</u>
ESSER II (Proj. 793)							
Salaries/Employee Benefits	100-299	56,249.22	200.58	0.36%			N/A
Services/Materials	300-860			N/A			N/A
Subtotal		<u>56,249.22</u>	<u>200.58</u>	<u>0.36%</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
ESSER III (Proj. 795)							
Salaries/Employee Benefits	100-299	342,166.95	159,522.70	46.62%	420,000.00	75,672.44	18.02%
Services/Materials	300-860	368,489.46	286,828.64	77.84%	10,000.00	10,326.75	103.27%
Subtotal		<u>710,656.41</u>	<u>446,351.34</u>	<u>62.81%</u>	<u>430,000.00</u>	<u>85,999.19</u>	<u>20.00%</u>
Grand Total		<u>3,619,418.85</u>	<u>2,039,902.68</u>	<u>56.36%</u>	<u>3,800,000.00</u>	<u>1,893,408.34</u>	<u>49.83%</u>
Payroll Expenses	100-200	2,243,203.37	1,298,717.08	57.90%	2,750,000.00	1,382,424.20	50.27%
Non-Payroll Expenses	300-900	1,376,215.48	741,185.60	53.86%	1,050,000.00	510,984.14	48.67%
Totals		<u>\$ 3,619,418.85</u>	<u>2,039,902.68</u>	<u>56.36%</u>	<u>3,800,000.00</u>	<u>1,893,408.34</u>	<u>49.83%</u>

Stanley Hupfeld Academy
Revenue/Expenditure Summary

Options: Fund: 21, Date Range: 7/1/2023 - 1/31/2024

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid P.O.s	End Balance
318 GREAT EXP SUMMER	\$0.00	\$82,087.77	\$0.00	\$0.00	\$82,087.77	\$0.00	\$82,087.77
Total	\$0.00	\$82,087.77	\$0.00	\$0.00	\$82,087.77	\$0.00	\$82,087.77

**STANLEY HUPFELD ACADEMY
OKLAHOMA CITY, OKLAHOMA**

MONTHLY FINANCIAL REPORT

FEBRUARY 29, 2024

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JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

March 5, 2024

Honorable Board of Trustees
Stanley Hupfeld Academy
Oklahoma City, Oklahoma

We have compiled the accompanying statement of assets, liabilities, and net assets -- cash basis for the Stanley Hupfeld Academy as of February 29, 2024, and the related statements of revenues and expenses -- cash basis for the eight (8) months then ended. Our compilation was performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting and the budget laws of the State of Oklahoma, which is a basis of accounting other than generally accepted accounting principles.

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

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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 29, 2024
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS

	General Fund	Building Fund	Totals
Assets			
Cash	785,157.13	82,087.77	867,244.90
Total Assets	\$ 785,157.13	82,087.77	867,244.90
Liabilities			
Outstanding payments	55,023.77		55,023.77
Open Encumbrances	7,204.13		7,204.13
Total Liabilities	62,227.90	-	62,227.90
Cash Fund Balance	\$ 722,929.23	82,087.77	805,017.00

SEE ACCOUNTANT'S COMPILATION REPORT

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

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Miscellaneous Reimb.	1590	2,849.53	1,300.79	45.6%	4,000.00	3,756.70	93.9%
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Reading Sufficiency	3415	11,915.32	11,915.32	100.0%	14,924.80	14,924.80	100.0%
Textbooks	3420	21,541.26	13,570.99	63.0%	20,039.48	20,039.48	100.0%
Redbud	3435	121,561.89	8,517.40	7.0%	121,561.89		0.0%
Teacher Induction/Mentor Program	3690				1,700.00	1,700.00	100.0%
State Matching	3720	2,290.80	1,145.40	50.0%	2,176.26	1,145.88	52.7%
Title I (Proj. 511)	4210	162,986.76	46,088.90	28.3%	162,500.00	53,707.66	33.1%
Title I Prior Year	4210	26,967.48	26,967.48	100.0%	12,340.14	12,340.14	100.0%
Title II-Part A (Proj. 541)	4271	21,125.48	20,805.88	98.5%	21,000.00	21,062.21	100.3%
Special Education - Flowthrough (Proj. 621)	4310	66,765.00		0.0%	65,000.00	31,833.34	49.0%
Flowthrough Prior Year	4310	25,357.42	25,357.42	100.0%			N/A
Special Education - Preschool (Proj. 641)	4340	813.42		0.0%			N/A
Title IV, Part A Student Support (Proj. 552)	4442	10,830.60	10,657.41	98.4%	12,000.00	11,667.62	97.2%
ESSER	4689	652,259.84		0.0%	421,245.00	43,695.82	10.4%
ESSER II Prior Year	4689	450,937.28	450,937.28	100.0%	127,037.88	127,037.88	100.0%
Federal Lunch/Breakfast	4700	309,329.01	193,639.69	62.6%	275,646.00	149,007.98	54.1%
Total revenue		4,160,247.59	2,241,628.53	53.9%	3,613,302.56	1,977,194.51	54.7%
Cash fund balance (beginning)	6110	357,503.99	357,503.99		963,364.64	963,364.64	
Lapsed Approp/Estopped Warr.	6130-6140	65,031.91					
Total revenue and beg. balance		4,582,783.49	2,599,132.52		4,576,667.20	2,940,559.15	
Expenditures							
	Object Codes						
Payroll	100-200	2,243,203.37	1,482,122.23	66.1%	2,750,000.00	1,588,657.32	57.8%
Non-payroll	300-900	1,376,215.48	837,823.69	60.9%	1,050,000.00	628,972.60	59.9%
Total expenditures		3,619,418.85	2,319,945.92	64.1%	3,800,000.00	2,217,629.92	58.4%
Ending Balance		\$ 963,364.64	279,186.60		776,667.20	722,929.23	

SUPPLEMENTAL INFORMATION

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

	Reimb.	Book Store	Student/Adult	Other	State	Federal	Federal	Total		
	\$	Revenue	Donations	Lunches	State Aid	State Sources	Matching	Child Nut.	Program	Total
July	214.50								12,340.14	14,956.99
August					189,406.48	37,346.42		2,402.35	127,037.88	353,790.78
September	347.71	1,152.44		80.00	189,406.48	18,326.61		12,014.89		221,328.13
October	1,172.17	1,596.31		110.00	189,406.49	17,816.80		21,121.71		231,223.48
November	1,036.00			110.00	189,406.48	17,816.78		26,180.79		234,550.05
December			50.00	115.00	189,406.48	32,741.58		3,493.10	161,966.65	387,772.81
January	986.32			20.00	204,158.46	30,236.47		42,852.74		278,253.99
February				193.02	191,791.68	21,245.30	1,145.88	40,942.40		255,318.28
March										-
April										-
May										-
June										-
Totals	\$ 3,756.70	2,748.75	50.00	628.02	1,342,982.55	175,529.96	1,145.88	149,007.98	301,344.67	1,977,194.51

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

<u>Classification (Project)</u>	<u>Object</u>	<u>2022-23 Actual</u>	<u>2022-23 2/28/2023</u>	<u>% of YTD to Budg.</u>	<u>2023-24 Budgeted</u>	<u>2023-24 2/29/2024</u>	<u>% of YTD to Budg.</u>
000 General Fund							
Salaries	100	\$ 1,096,346.39	826,536.37	75.39%	1,477,800.00	936,711.88	63.39%
Employee Benefits	200	283,249.40	198,772.21	70.18%	363,854.00	228,208.49	62.72%
Unemployment Compensation	271	9,300.01	1,611.04	17.32%	10,000.00	1,434.69	14.35%
Worker's Compensation	290		5,623.00	N/A	6,000.00	5,992.00	99.87%
Management Services	310	8,980.80	6,380.80	71.05%	9,000.00	7,000.00	77.78%
Accounting Services	331	48,995.00	31,000.00	63.27%	50,000.00	29,400.00	58.80%
Medical Services	336	55,688.42	29,736.22	53.40%	55,000.00	30,950.41	56.27%
Security Services	344	4,000.00	3,312.50	82.81%	3,000.00		0.00%
Professional Services	350	3,904.64	3,904.64	100.00%	4,000.00	178.23	4.46%
Water Utilities	410	13,429.56	9,095.27	67.73%	15,000.00	10,545.92	70.31%
Cleaning Services	420	46,825.00	25,692.00	54.87%	47,000.00	32,640.00	69.45%
Repairs and Maint. Services	430	82,495.01	12,822.09	15.54%	73,000.00	51,347.88	70.34%
Rental Services	440	48,984.70	32,953.70	67.27%	60,000.00	51,620.00	86.03%
Insurance	520	12,713.00	12,713.00	100.00%	13,000.00	12,762.00	98.17%
Communications Services	530	16,390.59	11,860.71	72.36%	16,500.00	6,708.52	40.66%
Advertising	540	214.20	214.20	100.00%	500.00	456.04	91.21%
Printing and Binding	550	3,161.40	1,087.12	34.39%	3,000.00	600.72	20.02%
Staff Travel	580	2,936.77	396.77	13.51%	3,000.00	166.90	5.56%
Supplies and Materials	610	59,452.53	24,528.95	41.26%	50,000.00	25,108.47	50.22%
Energy	620	81,084.55	48,933.02	60.35%	84,500.00	50,789.02	60.11%
Bks & Periodicals	640	13,238.36	6,111.75	46.17%	13,000.00	3,190.61	24.54%
Equipment and Furniture	650	55,380.52	25,360.00	45.79%	53,000.00	15,257.74	28.79%
Awards, Gifts, Decorations	680	20,245.14	14,867.34	73.44%	20,000.00	7,962.55	39.81%
Land & Improvements	710	53,747.32	2,346.92	4.37%	2,000.00		0.00%
Appliances	731	27,464.00	6,864.00	24.99%	25,000.00	3,757.00	15.03%
Technology Related Hardware	733	8,590.00	2,100.00	24.45%	8,000.00		0.00%
Paid to Sponsor	805	20,744.87	13,069.33	63.00%	20,000.00	13,429.80	67.15%
Dues and Fees	810	7,633.91	5,985.59	78.41%	7,500.00	7,424.75	99.00%
Staff Registration & Tuition	860	2,518.50	1,100.00	43.68%	5,000.00	1,436.40	28.73%
Subtotal		<u>2,087,714.59</u>	<u>1,364,978.54</u>	<u>65.38%</u>	<u>2,497,654.00</u>	<u>1,535,080.02</u>	<u>61.46%</u>
Child Nutrition (Proj. 285,385,762,763,764,768)							
Salaries & Benefits	100-299				3,500.00	2,216.22	63.32%
Food Service Management	570	194,686.80	128,687.59	66.10%	225,000.00	133,452.89	59.31%
Food and Milk/Supplies	600	60,467.54	30,347.44	50.19%	60,000.00	35,452.92	59.09%
Subtotal		<u>255,154.34</u>	<u>159,035.03</u>	<u>62.33%</u>	<u>288,500.00</u>	<u>171,122.03</u>	<u>59.31%</u>
Great Expectations (Proj. 318)							
Supplies & Materials	300-860	32,537.56	31,301.31	96.20%	32,000.00	26,728.00	83.53%
Subtotal		<u>32,537.56</u>	<u>31,301.31</u>	<u>96.20%</u>	<u>32,000.00</u>	<u>26,728.00</u>	<u>83.53%</u>
Flexible Benefit Allowance (Proj. 331-335)							
Salaries/Employee Benefits	100-299	190,945.90	125,043.78	65.49%	212,000.00	143,420.70	67.65%
Teacher Induction/Mentor Program (Proj. 335)							
Salaries/Employee Benefits	100-299			N/A	2,200.00	2,131.53	96.89%
Reading Sufficiency (Proj. 367)							
Supplies & Materials	300-860	11,915.32	546.00	4.58%	12,000.00	1,714.51	14.29%
Subtotal		<u>11,915.32</u>	<u>546.00</u>	<u>4.58%</u>	<u>12,000.00</u>	<u>1,714.51</u>	<u>14.29%</u>
School Resource Officer (Proj. 376)							
Supplies & Materials	300-860	-	-	0.00%	20,000.00	16,793.68	83.97%
Subtotal		<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>20,000.00</u>	<u>16,793.68</u>	<u>83.97%</u>
Basic Prog, CY (Proj. 511)							
Salaries/Employee Benefits	100-299	206,041.08	122,460.75	59.44%	200,000.00	125,129.49	62.56%
Subtotal		<u>206,041.08</u>	<u>122,460.75</u>	<u>59.44%</u>	<u>200,000.00</u>	<u>125,129.49</u>	<u>62.56%</u>

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

<u>Classification (Project)</u>	<u>Object</u>	<u>2022-23 Actual</u>	<u>2022-23 2/28/2023</u>	<u>% of YTD to Budg.</u>	<u>2023-24 Budgeted</u>	<u>2023-24 2/29/2024</u>	<u>% of YTD to Budg.</u>
Special Education (Proj. 621, 628, 641, 643)							
Salaries/Employee Benefits	100-299	67,558.43	28,091.40	41.58%	70,000.00	53,924.84	77.04%
Subtotal		67,558.43	28,091.40	41.58%	70,000.00	53,924.84	77.04%
OK Science of Reading Academies(LETRS) (Proj. 726)							
Salaries/Benefits	100-200	646.00		0.00%	646.00	646.00	100.00%
Subtotal		646.00	-	0.00%	646.00	646.00	100.00%
ESSER II (Proj. 793)							
Salaries/Employee Benefits	100-299	56,249.22	200.58	0.36%			N/A
Services/Materials	300-860			N/A			N/A
Subtotal		56,249.22	200.58	0.36%	-	-	N/A
ESSER III (Proj. 795)							
Salaries/Employee Benefits	100-299	342,166.95	181,017.14	52.90%	420,000.00	96,268.17	22.92%
Services/Materials	300-860	368,489.46	307,271.39	83.39%	45,000.00	44,670.95	99.27%
Subtotal		710,656.41	488,288.53	68.71%	465,000.00	140,939.12	30.31%
Grand Total		3,619,418.85	2,319,945.92	64.10%	3,800,000.00	2,217,629.92	58.36%
Payroll Expenses	100-200	2,243,203.37	1,482,122.23	66.07%	2,750,000.00	1,588,657.32	57.77%
Non-Payroll Expenses	300-900	1,376,215.48	837,823.69	60.88%	1,050,000.00	628,972.60	59.90%
Totals		\$ 3,619,418.85	2,319,945.92	64.10%	3,800,000.00	2,217,629.92	58.36%

Encumbrance Register

Options: Year: 2023-2024, Date Range: 1/1/2024 - 2/29/2024, Fund Codes: 11, 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	28	07/01/2023	97	OKC MOSQUITO MILITIA	PEST SERVICES FOR CNP	0.00
11	69	08/02/2023	97	OKC MOSQUITO MILITIA	PEST CONTROL	960.00
11	73	08/09/2023	36	AMAZON CAPITAL SERVICES	CABLES FOR READING SPECIALIST	-10.23
11	74	08/09/2023	37	SECURITY BANK CARD	GENERATION GENIUS MATERIAL 4TH GRADE	-25.00
11	75	08/09/2023	37	SECURITY BANK CARD	LOWE'S WINDOW COVERINGS	-144.08
11	76	08/09/2023	37	SECURITY BANK CARD	MAYFAIR KEY AND LOCK	-75.00
11	77	08/09/2023	46	UNITED MECHANICAL SERVICE	REPAIRS TO CAFETERIA HVAC	-912.00
11	78	08/09/2023	43	QUILL	XEROX TRANSFER KIT FOR XEROX PHASER	-272.69
11	79	08/09/2023	36	AMAZON CAPITAL SERVICES	HOUSE WATERBOTTLES	-18.64
11	100	08/23/2023	37	SECURITY BANK CARD	MAILING OF STUDENT RECORDS 8.9.23/8.11.23/8.15.23	0.00
11	105	08/31/2023	103	KEYSTONE FOOD SERVICE	FRESH FRUIT AND VEGETABLE PROGRAM	8,500.00
11	138	09/27/2023	37	SECURITY BANK CARD	TRACY LUCAS REPAIRS TO OUTSIDE DOOR	-300.00
11	140	09/27/2023	36	AMAZON CAPITAL SERVICES	STORAGE CONTAINERS AND TOILET SEAT (TINY HINEY)	-290.40
11	144	10/04/2023	216	CITY GLASS COMPANY	REPAIRS TO LIBRARY WINDOW SHATTERED BY MOWER	-1,037.69
11	149	10/04/2023	46	UNITED MECHANICAL SERVICE	GUARANTEED AGREEMENT FOR 33 UNITS - HVAC	0.00
11	150	10/04/2023	46	UNITED MECHANICAL SERVICE	MAINTENANCE AGREEMENT FOR 8 UNITS	0.00
11	156	10/19/2023	37	SECURITY BANK CARD	SAMS WATER FOR FAMILY HEALTH FAIR NIGHT 10.26.23	-16.73
11	159	10/19/2023	37	SECURITY BANK CARD	CHIPOLTE RR/CS/BK	-1.44
11	162	10/25/2023	37	SECURITY BANK CARD	TOP NOTCH HANDYMAN - REPLACE KITCHEN CEILING TILES	-56.25
11	164	10/25/2023	37	SECURITY BANK CARD	JIFFY SHIRTS FOR CRICUT CLUB	-0.44
11	166	10/25/2023	37	SECURITY BANK CARD	PUMPKINS HORNBEAK/MAHAN KINDER CLASSES	-69.61
11	169	10/25/2023	37	SECURITY BANK CARD	HOMELAND CAKE/FRUIT/VEGGIES	-54.86
11	172	11/02/2023	43	QUILL	TONER CARTRIDGES/SUPER GLUE/DUSTER	-113.39
11	174	11/02/2023	218	FIRST CHOICE BUILDING SVCS & SPPLY	WHITE WALL SENCE FLY TRAP/GLUE BOARDS	-34.00
11	176	11/02/2023	37	SECURITY BANK CARD	EILEENS COOKIES	-28.00
11	177	11/02/2023	37	SECURITY BANK CARD	EILEENS COOKIES/POPCORN/DOLLAR TREE/HOMELAND	-30.58
11	178	11/02/2023	37	SECURITY BANK CARD	TEACHERS PAY TEACHERS - KINDER RESOURCES	-7.50
11	181	11/02/2023	36	AMAZON CAPITAL SERVICES	MISC TEACHERS APPRECIATION GIFT FOR HOLIDAYS	-49.39
11	185	11/09/2023	36	AMAZON CAPITAL SERVICES	PAPER BAGS	-11.04

Encumbrance Register

Options: Year: 2023-2024, Date Range: 1/1/2024 - 2/29/2024, Fund Codes: 11, 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	186	11/09/2023	37	SECURITY BANK CARD	EILEEN'S COOKIES / HAL SMITH GIFT CARDS	25.25
11	187	11/09/2023	123	ODP BUSINESS SOLUTIONS LLC	TONER FOR COMPUTER LAB AND BUSINESS OFFICE	-77.95
11	189	11/16/2023	37	SECURITY BANK CARD	WALMART GROCERIES FOR LIFE SKILLS AND STORY BOOK	-100.25
11	190	11/16/2023	195	DETCO INDUSTRIES, INC.	ZERO (4X1 GAL CASE)	-34.57
11	194	11/29/2023	75	OSSBA	2 HOUR WORKSHOP - 11.2823 RECORDS AND LEGAL	0.00
11	195	11/29/2023	37	SECURITY BANK CARD	CRAFTY T-SHIRT MICHAELS	-34.07
11	196	11/29/2023	37	SECURITY BANK CARD	TEDS LUNCHEON 12.12.23	0.00
11	197	12/07/2023	37	SECURITY BANK CARD	SAMS / UPTOWN GROCERY	0.00
11	204	12/14/2023	37	SECURITY BANK CARD	HOUSE OF CLAY	0.00
11	205	12/14/2023	37	SECURITY BANK CARD	SAMS FIELD TRIP SNACKS/DRINKS - SANTA BAGS	0.00
11	206	12/14/2023	37	SECURITY BANK CARD	WALMART MATERIAL AND BUTTONS	0.00
11	211	12/19/2023	171	RUCKER MECHANICAL	ELECTRICIAN TO INSTALL 7 WALL HEATERS	-570.00
11	213	12/19/2023	37	SECURITY BANK CARD	LOWES	0.00
11	214	12/19/2023	37	SECURITY BANK CARD	PD CATERING	0.00
11	215	12/19/2023	37	SECURITY BANK CARD	TEACHERS PAY TEACHERS / UFLI RESOURCES	0.00
11	218	01/03/2024	37	SECURITY BANK CARD	LOWES SPRAY FOAM AND STEEL WOOL	40.00
11	219	01/03/2024	194	AMERICAN SCHOOL COUNSELOR ASSOC.	PROFESSIONAL MEMBERSHIP	129.00
11	220	01/03/2024	36	AMAZON CAPITAL SERVICES	TEACHER TABLE MANIPULATIVES FOR GRADES K-3	916.51
11	221	01/03/2024	169	VILLAGE TRAVEL	ALL SCHOOL FIELD LESSON	975.00
11	222	01/11/2024	46	UNITED MECHANICAL SERVICE	FILTER REPLACEMENTS FOR BLDG & WATER FILL STATIONS	1,785.28
11	223	01/11/2024	37	SECURITY BANK CARD	COSTCO MEMBERSHIP FEE - ANNUAL RENEWAL	120.00
11	224	01/11/2024	222	LEXIA LEARNING SYSTEMS LLC	PROF DEV - LETRS PARTICIPANT MATERIALS BUNDLE	798.00
11	225	01/11/2024	37	SECURITY BANK CARD	LOWES ICE MELT/BATTERIES PLUS ALARM / MICHAELS	240.25
11	226	01/11/2024	37	SECURITY BANK CARD	LOWES	47.64
11	227	01/23/2024	36	AMAZON CAPITAL SERVICES	SUPPLIES FOR LIT NIGHT- PARENTS	225.00
11	228	01/23/2024	37	SECURITY BANK CARD	LEARNING AZ (READING VOCABULARY AND SCIENCE)	374.00
11	229	01/23/2024	37	SECURITY BANK CARD	LOWES PORTABLE HEATERS	414.88
11	230	01/23/2024	80020	HEATHER L. MELDRUM	TULSA COUNSELORS ONLY CONFERENCE 3.14.24	500.00
11	231	01/23/2024	43	QUILL	TIME CLOCK RIBBON, GEL PENS, SELF INKING STAMP	138.18
11	232	01/23/2024	171	RUCKER MECHANICAL	REINSTALL PLUG IN CAFETERIA	232.50

Encumbrance Register

Options: Year: 2023-2024, Date Range: 1/1/2024 - 2/29/2024, Fund Codes: 11, 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	233	01/25/2024	14	SYLOGISTED, INC.	FORMS W-2	81.25
11	234	01/25/2024	46	UNITED MECHANICAL SERVICE	EMERGENCY CALL FOR GAS SMELL ON 1.5.24	610.68
11	235	01/25/2024	46	UNITED MECHANICAL SERVICE	SUNDAY SERVICE CALL JAYNE SIVARD NOT HEAT	1,000.00
11	236	01/25/2024	36	AMAZON CAPITAL SERVICES	GRIEF BOOKS AND MATERIALS FOR STAFF AND STUDENTS	250.00
11	237	01/25/2024	209	ANNA EILEEN HOMAN	EDUCATIONAL REIMB	500.00
11	238	01/25/2024	46	UNITED MECHANICAL SERVICE	EMERGENCY REPAIRS TO COMMUNICATION SYSTEM	3,480.17
11	239	01/25/2024	37	SECURITY BANK CARD	CHEEVERS FLOWERS FOR BARBARA GLOVER SERVICE	152.95
11	240	01/31/2024	129	OK DHS FINANCE REVENUE PROCESSING	COMMODITY DISTRIBUTION	636.80
11	241	01/31/2024	75	OSSBA	MINUTES CLERK PROF DEV 2.27.24	150.00
11	242	01/31/2024	37	SECURITY BANK CARD	SAMS/WALMART	153.07
11	243	01/31/2024	223	VIZAVANCE	DALJHA COBB - VISION SCREENINGS 1.25.24	50.00
11	244	01/31/2024	36	AMAZON CAPITAL SERVICES	JOLLY TIME POPCORN KIT-24 PK	73.94
11	245	01/31/2024	162	GENERAL PARTS	REPAIRS TO MANITOWAOC, MODEL B420	1,000.00
11	246	01/31/2024	195	DETCO INDUSTRIES, INC.	SUPER ZYME (4 X 1 GAL CASE)	160.00
11	247	01/31/2024	36	AMAZON CAPITAL SERVICES	2 PK GEDREEW 2PCS LARGE THERMOSTAT LOCK BOX	57.78
11	248	01/31/2024	37	SECURITY BANK CARD	LOWES- SPRAY PAINT/ TRUE VALUE - BOLTS	33.04
11	249	01/31/2024	41	LUCAS HOME SERVICES LLC	THERMOSTAT INSTALLATION/ REPAIR PLUG PEST CNTRL	352.00
11	250	01/31/2024	181	SUNDANCE OFFICE	BUSINESS CARDS KIME/BABBIT	120.00
11	251	01/31/2024	43	QUILL	PALLET - COPY PAPER (40 CASES) + 5 CASES	1,799.55
11	252	02/08/2024	224	SOUTHWEST BUILDERS	36' X 64' PRE-ENGINEERED METAL BUILDING	318,986.15
11	253	02/08/2024	127	SUPERIOR PRESS	NEW CHECKS FOR WELLS FARGO BANK	346.40
11	254	02/08/2024	225	ARMOR ASPHALT	REPAIR SINK HOLE IN WEST PARKING LOT	1,750.00
11	255	02/08/2024	37	SECURITY BANK CARD	TPT MATH RESOURCES PREK	100.00
11	256	02/08/2024	226	LEXIA VOYAGER SOPRIS	REWARDS INTERMEDIATE 2ND ED. TEACHERS/STUDENTS	1,207.80
11	257	02/08/2024	37	SECURITY BANK CARD	FLOWERS AND MISC ITEMS FOR COUNSELOR WEEK	22.98
11	258	02/08/2024	43	QUILL	CLASSROOM SETS OF GLUE STICKS	1,155.80
11	259	02/08/2024	123	ODP BUSINESS SOLUTIONS LLC	MISC OFFICE SUPPLIES FOR BUSINESS OFFICE	101.69
11	260	02/08/2024	43	QUILL	BROTHER TN 770 BLACK EXTRA HIGH YIELD TONER	329.37

Encumbrance Register

Options: Year: 2023-2024, Date Range: 1/1/2024 - 2/29/2024, Fund Codes: 11, 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	261	02/08/2024	36	AMAZON CAPITAL SERVICES	LTROP KIDS IPAD 10.2" CASE FOR 7-9TH GEN W HANDLE	37.57
11	262	02/08/2024	43	QUILL	HP 206X BLACK.CYAN/MAGENTA/YELLOW CARTRIDGES	414.86
11	263	02/08/2024	46	UNITED MECHANICAL SERVICE	REMOVE SIEMENS CONTROLS & INSTALL ECOBEE	28,517.64
11	264	02/14/2024	37	SECURITY BANK CARD	FRAUDULENT CC TRANSACTION TO BE REFUNDED	299.99
11	265	02/14/2024	37	SECURITY BANK CARD	SAMS BRKFST ITEMS/BASKETBALL CLUB DANCE	66.28
11	266	02/14/2024	37	SECURITY BANK CARD	TEACHERS PAY TEACHERS- KG RESOURCES	80.00
11	267	02/14/2024	227	EXTREME ANIMALS	IN HOUSE ENRICHMENT FIELD LESSON	525.00
11	268	02/14/2024	68	EDMENTUM	STUDY ISLAND: ELA LIBARAY LICENSE/LIVE PROF DEV	1,050.35
11	269	02/14/2024	21	OKCPS FINANCIAL SERVICES-TREASURY	TRANSPORTATION TO PAYCOM "G" THUNDER LEAGUE	170.00
11	270	02/14/2024	37	SECURITY BANK CARD	PAYCOM "G" THUNDER GAME 3.5.24 - \$10/PERSON	550.00
11	271	02/14/2024	80026	RUTH M. RAYNER	REIMB FOR BASKETBALL DANCE TREATS	50.70
11	272	02/22/2024	155	REALLY GREAT READING	PROFESSIONAL DEVELOPMENT REGISTRATION	2,750.00
11	273	02/22/2024	228	BEST OF BOOKS	READING SUFFICIENCY ACT CO#000378 BOOKS	1,781.63
11	274	02/22/2024	154	HEGGERTY PHONEMIC AWARENESS	DECODABLE READERS FROG/TOUCAN SERIES	2,637.36
11	275	02/22/2024	229	BAUDVILLE	ANNIVERSARY LAPEL PIN	141.65
11	276	02/22/2024	37	SECURITY BANK CARD	LOWES - PLANTS FOR GROW TOWER SCIENCE	29.40
11	277	02/28/2024	36	AMAZON CAPITAL SERVICES	CHEFAN FOLDABLE FELT BOARD FOR TODDLERS	60.00
11	278	02/28/2024	230	ECLIPSE FOR A CAUSE	300 PACK SOLAR ECLIPSE VIEWING GLASSES	270.00
11	279	02/28/2024	38	QUIK PRINT	SET OF 1000 RECEIPT BOOKS- PREPRINTED AND NUMBERED	393.26
11	280	02/28/2024	37	SECURITY BANK CARD	PODS 3.4.24 TO COMPLETE. 8.15.24 MONTHLY FEE	1,445.24
11	281	02/28/2024	43	QUILL	50 PK FELLOWES THERMAL LAMINATING POUCHES/LTR	25.64
11	282	02/28/2024	75	OSSBA	3.6.24 RUTHIE RAYNER SAFETY AND SECURITY SUMMIT	150.00
11	283	02/28/2024	37	SECURITY BANK CARD	STARS AND STRIPES PIZZA	125.00
11	284	02/28/2024	38	QUIK PRINT	TARA WEST CURRICULUM PRINTING PRJ MATH AND READING	1,500.00
11	285	02/28/2024	231	PYRAMID	TIME CLOCK, AUTO TOTALING (4000 PRO)	501.36

Encumbrance Register

Options: Year: 2023-2024, Date Range: 1/1/2024 - 2/29/2024, Fund Codes: 11, 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	1	02/08/2024	224	SOUTHWEST BUILDERS	36' X 64' PRE-ENGINEERED METAL BUILDING	82,087.77

Non-Payroll Total: \$472,367.81

Payroll Total: \$37,115.59

Balance Forward: \$3,209,541.12

Report Total: \$3,719,024.52

SHA SURPLUS INVENTORY

4.1.24

- **Pre-K Portable – William Scotsman Model WS2460, 24 x 60 portable. Serial number WS2460 4946 Decal PFS 399609/WS2460 4947 Decal PFS 399610**
- Lexmark CS410dn-Serial #: 50271394654XP
- HP LJ P3015-Serial #: VND3F53822
- HP LJ P3015-Serial #: JPBCBDK0FY
- HP LJ P3015 -Serial #: JPBCBDK0GH
- HP LJ P3015-Serial #: JPBCBDK0GB



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

February 7, 2024

Dear Client:

Enclosed are two items regarding your 2023-24 fiscal year audit – 1) a one-page contract for the State Department of Education, and 2) a 2023-24 engagement letter. Please follow the instructions below to facilitate these documents.

- 1) Have your Board of Education “Approve the 2023-24 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
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

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January 30, 2024

To Our Audit Clients:

Enclosed is the Audit Engagement Letter for your next fiscal year. We wanted to include this letter to try and explain an important issue for us.

We have increased the fees for all our audit clients for the upcoming fiscal year. Auditing governmental clients continues to bring about more requirements that we MUST meet on our side of the audit in the areas of compliance, documentation, and peer review issues. These requirements take us much more time in the office to complete, which gives us less time on site to perform the actual audit work. This is why a lot of Oklahoma CPA firms have stopped performing government audits. Because of this, we must increase our staffing needs, which cost us more money in personnel costs. Bottom line – we are simply being spread way too thin and need some additional help to get all our audits done in a timely manner and in compliance.

Also, the costs for travel, utilities, insurance and other expenses of doing business have continued to increase dramatically, as we are sure yours have also. We realize the proposed fee is a substantial increase, and we would not be offended if you decided to search for other options for auditing services. However, it is important that we make enough in audit fees to sustain the livelihood of our firm.

Finally, we consider ourselves more than just a CPA firm that completes an annual audit for our clients. Because of our experience and expertise, we continue to provide our advice and recommendations to our clients on issues that exceed the small reach of an annual audit. We are happy to always provide emails, phone calls and visits and we think these additional services are what sets us apart from other audit firms.

Please feel free to reach out to us regarding this issue. We will continue to serve all our clients to the best of our ability. We appreciate your loyalty and cooperation and hope to continue our relationship in the coming years.

Respectfully,

Eric, Jeff and Chris

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
2023-2024 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 2023-2024 fiscal year beginning July 1, 2023 and ending June 30, 2024.

This audit contract was approved by the Board of Education and entered in the minutes of its meeting on the _____ day of _____, 2024.

ATTEST:

_____ Clerk	_____ President	
_____ District	_____ County	_____ County/District Number
Approved this _____	Day of _____	2024.

Bledsoe, Hewett & Gullekson, 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, 2024

Contracts dated prior to January 20, 2024, will **not** be accepted.

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



BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

Eric M. Bledsoe, CPA
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February 6, 2024

Ms. Kara Babbit, Superintendent
Stanley Hupfeld Academy at Western Village
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, 2024.

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, 2024. 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 24-25 Temporary Appropriations
- State Auditor and Inspector's filing fee for the 23-24 audit
- Presentation of the 23-24 audit report to your Board of Education
- Assist in preparation of supplemental appropriations, if necessary
- Assist in preparation of 23-24 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 \$7,500. 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.

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.

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

RESPONSE:

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

By: _____

Title: _____

Date: _____

Stanley Hupfeld Academy Parental Bill of Rights Policy

Parent bill of rights reserves specific rights to parents including the right to direct the education of the minor child and all rights of parents identified in Title 70 O.S. § 24-100.4 of the Oklahoma Statutes, including:

- o the right to access and review all school records relating to the minor child;
- o the right to direct the upbringing of the minor child;
- o the right to direct the moral or religious training of the minor child;
- o the right to make healthcare decisions for the minor child, unless otherwise prohibited by law;
- o the right to access and review all medical records of the minor child unless otherwise prohibited by law or the parent is the subject of an investigation of a crime committed against the minor child and a law enforcement official requests that the information not be released;
- o the right to consent in writing before a biometric scan of the minor child is made, shared or stored;
- o the right to consent in writing before any record of the minor child's blood or deoxyribonucleic acid (DNA) is created, stored or shared, except as required by Sections 1- 516 and 1-524.1 of Title 63 of the Oklahoma Statutes, or unless authorized pursuant to a court order;
- o the right to consent in writing before the state or any of its political subdivisions makes a video or voice recording of the minor child, unless for a purpose related to a legitimate academic or extracurricular activity, a purpose related to regular classroom instruction, security or surveillance of buildings or grounds, and photo identification cards;
- o the right to be notified promptly if it is suspected that a criminal offense has been committed against the minor child by someone other than a parent.
- o the right to be notified of events and educational processes that happen at the school.
- o the right to advance written notice of Growth & Development classes (4th Grade) and the right to inspect the curriculum presented to students during Growth & Development classes.



February 28, 2024

VIA EMAIL ONLY

Kara Babbit- Superintendent

Stanley Hupfeld Academy at Western Village

1508 NW 106th St

Oklahoma City, OK 73114

Mrs. Babbit,

This letter is to serve as official notification of your annual base rent amount for the upcoming 2024-2025 school year.

Per Section 2.1 in the lease your rent amount is \$10 per student on your accreditation report. You reported 292 students, so your annual rent for the upcoming school year will be \$2,920. We look forward to continuing our partnership into the distant future.

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



Software Service Order Agreement

Term of Agreement: 2024-2025 Fiscal Year

Customer: STANLEY HUPFELD ACADEMY - WESTERN
VILLAGE

Addr: 1508 NW 106TH ST
OKLAHOMA CITY OK 73114

October Membership: 330

SYLOGISTED, INC.

Addr: 908 EAST 35TH STREET
SHAWNEE, OK 74804

Phone: (800)749-5691 Email: accounts@sylogist.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	\$3,273.60
Payroll	NA
- Usage Fee Included In Appropriated Funds	
Treasurer	\$965.00
Activity Funds	NA
Personnel	\$965.00
Purchase Requisition	NA
Fixed Assets	NA
Document Management	\$521.40
Accounting Query Designer	NA
Total 2024-2025 Fiscal Year Charges:	
\$5,725.00	

Terms and Conditions

1. The software charge includes phone support for one (1) designated contact per application, excluding Document Management. Additional contacts can be added at an additional cost. SylogistEd, Inc. 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. SylogistEd, Inc. 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 \$1000.00 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 \$165.00 per hour.
4. For each renewal, the fees may, at SylogistEd's discretion, increase by an amount not to exceed 5%, no more than one time per annum.
5. Customer agrees that SylogistEd, Inc. 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 SylogistEd, Inc. 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 SylogistEd, Inc. 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 SylogistEd, Inc. Privacy Policy and Terms of Service.
- (h) Service Order Agreement means the Software Service Order Agreement delivered by SylogistEd, Inc. to Customer which sets forth the service and fees for the current fiscal year.
- (i) Usage Data means any data that SylogistEd, Inc. collects or generates during the performance of the Service, including non-confidential elements of Customer Data.

2. Service.

- (a) SylogistEd, Inc. Obligations. SylogistEd, Inc. 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 SylogistEd, Inc. becomes aware of (provided SylogistEd, Inc. 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 SylogistEd, Inc. 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 SylogistEd, Inc. 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 SylogistEd, Inc. 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 SylogistEd, Inc. 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. SylogistEd, Inc. 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, SylogistEd, Inc. 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. SylogistEd, Inc. 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 SylogistEd, Inc. 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 SylogistEd, Inc. is not releasing this data to a third party. It is acknowledged and agreed that under no circumstance shall SylogistEd, Inc. be deemed to be a direct or indirect transferor of information/data to any third party. SylogistEd, Inc. 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, SylogistEd, Inc. 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 SylogistEd, Inc. 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) SylogistEd, Inc. Intellectual Property. SylogistEd, Inc. 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 SylogistEd, Inc. Intellectual Property Rights are granted to Customer.

(b) Customer Intellectual Property. Customer retains all Intellectual Property Rights in Customer Data. Customer grants SylogistEd, Inc. 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 SylogistEd, Inc. and in conjunction with automatically generated data such as IP address, time, and frequency of access.

(c) Feedback Relating to Services. SylogistEd, Inc. 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. SylogistEd, Inc. 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) SylogistEd, Inc.'s Privacy Policy. SylogistEd, Inc.'s Privacy Policy and Terms of Service, made a part hereof, is available at <https://www.sylogist.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 SylogistEd, Inc.

(b) Termination Without Cause. Customer may terminate this Agreement by discontinuing use of the Service and paying any remaining charges.

SylogistEd, Inc. 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. SylogistEd, Inc. 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 SylogistEd, Inc.'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 SylogistEd, Inc. or its third-party licensor (as appropriate), and SylogistEd, Inc. 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 SylogistEd, Inc. to the address in the Customer account. A copy of this Agreement and notices generated in good form shall be



Software Service Order Agreement

Term of Agreement: 2024-2025 Fiscal Year

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. SylogistEd, Inc. 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: 2/23/2024

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

Signature: Kara Bunker

Date Accepted: 3/7/24



Software Service Order Agreement

Term of Agreement: 2024-2025 Fiscal Year

Customer: STANLEY HUPFELD ACADEMY - WESTERN
VILLAGE

Addr: 1508 NW 106TH ST
OKLAHOMA CITY OK 73114

October Membership: 330

SYLOGISTED, INC.

Addr: 908 EAST 35TH STREET
SHAWNEE, OK 74804

Phone: (800)749-5691 Email: accounts@sylogist.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	\$2,910.60
Gradebook	\$729.30
Lunch Room	\$729.30
Student Records Portal	NA
Student Information Horizontal SIF® Agent - SIF® is a registered trademark of Schools Interoperability Framework Association.	NA
Google Classroom™ Integration - Google Classroom™ is a registered trademark of Google Inc.	NA
Rostering Integration	NA
Student Information Query Designer	NA

Total 2024-2025 Fiscal Year Charges: \$4,369.20

Terms and Conditions

- 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. SylogistEd, Inc. 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. SylogistEd, Inc. 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 \$1000.00 per day from 9:30 a.m. through 3:30 p.m. CST and round-trip mileage at the current IRS rate. Additional time is \$165.00 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 \$ 0.56 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 SylogistEd's discretion, increase by an amount not to exceed 5%, no more than one time per annum.
7. Customer agrees that SylogistEd, Inc. 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 SylogistEd, Inc. 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.
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 - (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 SylogistEd, Inc. 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 SylogistEd, Inc. Privacy Policy and Terms of Service.
 - (h) Service Order Agreement means the Software Service Order Agreement delivered by SylogistEd, Inc. to Customer which sets forth the service and fees for the current fiscal year.
 - (i) Usage Data means any data that SylogistEd, Inc. collects or generates during the performance of the Service, including non-confidential elements of Customer Data.
2. Service.
 - (a) SylogistEd, Inc. Obligations. SylogistEd, Inc. 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 SylogistEd, Inc. becomes aware of (provided SylogistEd, Inc. 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 SylogistEd, Inc. 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 SylogistEd, Inc. 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 SylogistEd, Inc. 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 SylogistEd, Inc. 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. SylogistEd, Inc. 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, SylogistEd, Inc. 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. SylogistEd, Inc. 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 SylogistEd, Inc. 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 SylogistEd, Inc. is not releasing this data to a third party. It is acknowledged and agreed that under no circumstance shall SylogistEd, Inc. be deemed to be a direct or indirect transferor of information/data to any third party. SylogistEd, Inc. 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.

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(f) Customer hereby agrees that it shall, as allowed by Oklahoma constitution or law, defend, indemnify, reimburse, and make whole in any manner, SylogistEd, Inc. 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 SylogistEd, Inc. 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) SylogistEd, Inc. Intellectual Property. SylogistEd, Inc. 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 SylogistEd, Inc. Intellectual Property Rights are granted to Customer. All pre-defined query templates are considered SylogistEd, Inc. 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 SylogistEd, Inc. 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 SylogistEd, Inc. and in conjunction with automatically generated data such as IP address, time, and frequency of access.

(c) Feedback Relating to Services. SylogistEd, Inc. 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. SylogistEd, Inc. 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) SylogistEd, Inc.'s Privacy Policy. SylogistEd, Inc.'s Privacy Policy and Terms of Service, made a part hereof, is available at <https://www.sylogist.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 SylogistEd, Inc.

(b) Termination Without Cause. Customer may terminate this Agreement by discontinuing use of the Service and paying any remaining charges. SylogistEd, Inc. 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. SylogistEd, Inc. 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 SylogistEd, Inc.'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 SylogistEd, Inc. or its third-party licensor (as appropriate), and SylogistEd, Inc. 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 SylogistEd, Inc. 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. SylogistEd, Inc. 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: Shirley Buerfield

Date Prepared: 2/23/2024

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

Signature: Kearl B

Date Accepted: 3/7/24



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

2024 Highlights

All Rankings

- #126 in Oklahoma Elementary Schools
- #2 in Oklahoma Charter Elementary Schools

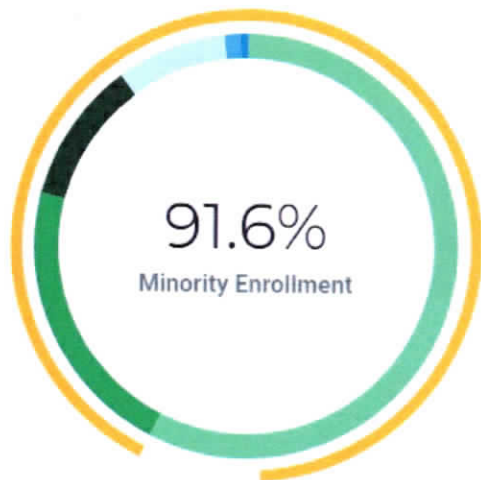
Ranking Factors

How Hupfeld Acad./Western Village placed statewide out of 659 schools ranked in Oklahoma.

Reading Proficiency Rank	#238 (tie)
Math Proficiency Rank	#147 (tie)
Reading Performance	Well Above Expectations
Math Performance	Well Above Expectations

Female 48% Male 52%

Student Diversity



- 91.6% Minority Enrollment
- 57.4% Black or African American
- 21.6% Hispanic/Latino
- 10.8% Two or more races
- 8.4% White
- 1.2% American Indian or Alaska Native
- 0.6% Asian or Asian/Pacific Islander

Native Hawaiian or Other Pacific Islander is not included in this breakdown due to an enrollment of 0%.

*Data provided by US Department of Education and Oklahoma Department of Education



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Oklahoma State Report Card



*Data provided by US Department of Education and Oklahoma Department of Education



Stanley Hupfeld ACADEMY AT WESTERN VILLAGE

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Phonics & Core Reading Instruction



Cooperative Learning



Science, Technology, Engineering & Math



Project Based Learning



Celebrating Student Success



Arts Integration