

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

**REGULAR MEETING OF THE ADVISORY BOARD - M O N D A Y, April 7, 2025**

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

**A G E N D A**

*Agenda items are subject to change up to 24 hours prior to meeting, excluding state holidays and weekends.  
Meetings are open to the public. This agenda was posted at 12:45 p.m. on the 31st day of March, 2025 by Christy Savage.*

- 1. Welcome and Introductions** Kylie Lyons, Chair
  
- 2. Connect to Purpose**
  - Crossing Workdays – March 27-29
  
- 3. Consent Items for Approval** Kylie Lyons, Chair
  - Board Meeting **Minutes** for February 3, 2025
  - January and February 2025 **Financials**
    - **Encumbrances** -3,5,17,20-21,24,30,32,43,46-47,54,59,62,71-72,77,83,97,171,187,192,196,203-232 from the General Fund totaling \$74,359.31.
    - 1, 8-14 from the Building Fund 21 -\$10,483.03 for a total encumbrance-\$84,842.34.
  
- 4. Discussion and Possible Board Action for Approval for Audit Contract with Bledsoe, Hewett and Gullekson for the 2024-2025 School Year- \$7,500.00.** Kylie Lyons, Chair
  
- 5. Discussion and Possible Board Action for the reconfiguration of grade levels.** Kylie Lyons, Chair
  
- 6. Discussion and Possible Board Action for Approval of 25-26 staff contracts and assignments.** Kylie Lyons, Chair
  
- 7. Discussion and possible Board Action to Approve the OKCPS Base Rent for 2025-2026- \$10/student- \$2,920.00** Kylie Lyons, Chair
  
- 8. Discussion and Possible Board Action to Approve the Password Policy.** Kylie Lyons, Chair
  
  
- 9. Principal's Report** Ruthie Rayner, Principal
  - Oklahoma State Testing Dates
  - Accreditation Summary
  
- 10. New Business**
  
- 11. Adjourn**

**STANLEY HUPFELD ACADEMY (SHA) AT WESTERN VILLAGE  
ADVISORY COUNCIL, MINUTES OF REGULAR MEETING  
February 3, 2025**

**ATTENDEES**

Voting members in attendance: Mike Chavez, Shari Dixon, Bob Eichenberg, Eric Harmon, Milisha Henderson, David Jackson, John Vera, Suzan Whaley

Voting Members Absent: Parker Cassell, Rachael Ellis, Kylie Lyons (Board President)

Non-voting members absent:

School Staff and Guests in Attendance: Kara Babbit (Superintendent), Ruthie Rayner (Principal), Christy Savage (Board Clerk), Becky Kime (Minutes Clerk), Heather Meldrum (SHA Counselor), Corey Alkire (Administration training) Jason Mack (OKCPS Liaison), Jude Abueisheh (Guest-John Vera)

The meeting was called to order at 3:45 pm by Kara Babbit, Superintendent. The Board President was called to Court at the time of the meeting.

**Consent Agenda**

On a motion by Eric Harmon, 2<sup>nd</sup> Bob Eichenberg, the following Consent Agenda items were unanimously approved as presented, a Vote was taken and the consent agenda was approved.

- **Minutes of the December 2, 2024, Advisory Board Meeting.**
- **Income Statements and Monthly Financial Reports** including Compilation Reports; Statement of Assets, Liabilities, and Net Assets – Cash Basis; Statement of Revenue And Expenses – General Fund – Cash Basis; Detailed Revenue Summary – General Fund - Cash Basis; and Statement of Expenses Two Year Comparisons by Project, Object – General Fund – Cash Basis, **for November 2024 and December 2024 Monthly Financial Reports.**
- **Encumbrance Register for November 1, 2024, to December 31, 2024: PO's 1-2, 8, 12, 39, 41-43, 50, 52, 55-56, 58, 60, 67-70, 73-74, 79-80, 82-85, 90, 92-93, 99, 103, 105,114, 120, 123-124, 126, 128-129, 132-133, 135-137, 142, 144-145, 147, 149, 151, 154-55, 164-165, 167-168, 170, 172-173, 180, 183-203 from General Fund totaling \$15,372.30. Encumbrances for Building Fund-PO's 6-7 totaling \$3,601.25.**

Motion to approve Form 307 Increase in Appropriations by David Jackson, 2nd Eric Harmon. Motion carries.

Motion to approve the Resolution for Board Member Resignation, Rachael Ellis/Voting Member by Milisha Henderson, 2nd Mike Chavez. Motion carries.

**Principal's Report:**

- **Adopt-A-Family Update: 200 children were taken care and staff members. Volunteers: 75 people from Integris had 12 and 16 kids were provided for.**
- **Dinners with Lof3-Dec. 23rd delivered 35 families full dinners from the Love family who prepared the meals.**
- **Upcoming Crossings Workdays: March 27,28, 29th from 8:30 am to noon.**

Motion to adjourn by Eric Harmon, 2nd Bob Eichenberg. Motion carries.

The meeting adjourned at 4:10 pm.

**NEXT MEETING: Monday, March 3, 2025 3:45 pm.**

**Approved: \_\_\_\_\_ Becky Kime, Minutes Clerk**

**\*Note: Attachment: Record of roll call votes**

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE  
 ADVISORY BOARD MEETING – ROLL CALL VOTES  
 February 3, 2025

| Board Member                     | Consent Agenda-Minutes-<br>12.2.24/November-<br>December 2024 Financials | Discussion and Possible Board<br>Action for Approval of Form 307-<br>increase in appropriations | Resolution for Approval-<br>Rachael Ellis resignation-<br>Voting Member | Motion to<br>Adjourn |  |  |
|----------------------------------|--|---|---|----------------------|--|--|
| Parker Cassell<br>Absent         | Absent   | Absent  | Absent  | Absent               |  |  |
| Mike Chavez<br>Present           | Yes  | Yes   | Yes   | Yes                  |  |  |
| Shari Dixon<br>Present           | Yes  | Yes   | Yes   | Yes                  |  |  |
| Bob Eichenberg<br>Present        | Yes  | Yes   | Yes   | Yes                  |  |  |
| Rachel Ellis<br>Absent           | Absent   | Absent  | Absent  | Absent               |  |  |
| Eric Harmon<br>Present           | Yes  | Yes   | Yes   | Yes                  |  |  |
| Millisha<br>Henderson<br>Present | Yes  | Yes   | Yes   | Yes                  |  |  |
| David Jackson<br>Present         | Yes  | Yes   | Yes   | Yes                  |  |  |
| Kylie Lyons<br>Absent            | Absent   | Absent  | Absent  | Absent               |  |  |
| John Vera<br>Present             | Yes  | Yes   | Yes   | Yes                  |  |  |
| Suzan Whaley<br>Present          | Yes  | Yes   | Yes   | Yes                  |  |  |
|                                  |  |   |   |                      |  |  |

**STANLEY HUPFELD ACADEMY  
OKLAHOMA CITY, OKLAHOMA**

**MONTHLY FINANCIAL REPORT**

**JANUARY 31, 2025**

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Supplemental Report

Revenue/Expenditure Summary – Building Fund



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

JACK JENKINS, CPA  
MICHAEL KEMPER, CPA

February 4, 2025

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, 2025, 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, 2025**  
**STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS**

|                      | General<br>Fund      | Building<br>Fund  | Totals            |
|----------------------|----------------------|-------------------|-------------------|
| <b>Assets</b>        |                      |                   |                   |
| Cash                 | \$ 675,781.37        | 110,405.08        | 786,186.45        |
| Total Assets         | <u>675,781.37</u>    | <u>110,405.08</u> | <u>786,186.45</u> |
| <b>Liabilities</b>   |                      |                   |                   |
| Outstanding payments | 34,543.31            | -                 | 34,543.31         |
| Open Encumbrances    | -                    | -                 | -                 |
| Total Liabilities    | <u>34,543.31</u>     | <u>-</u>          | <u>34,543.31</u>  |
| Cash Fund Balance    | <u>\$ 641,238.06</u> | <u>110,405.08</u> | <u>751,643.14</u> |

**SEE ACCOUNTANT'S COMPILATION REPORT**

**STANLEY HUPFELD ACADEMY - 2024-25 FISCAL YEAR  
STATEMENT OF REVENUE AND EXPENSES - GENERAL FUND - CASH BASIS**

|  | Source Codes | 2023-24 Actual | 2023-24 1/31/2024 | % of YTD to Budl. | 2024-25 Budgeted | 2024-25 1/31/2025 | % of YTD to Budl. |
|--|--------------|----------------|-------------------|-------------------|------------------|-------------------|-------------------|
| <b>Revenue</b>                               |              |                |                   |                   |                  |                   |                   |
| Book Fair Revenue                            | 1450         | \$ 5,054.63    | 2,748.75          | 54.4%             | 2,113.52         | 2,113.52          | 100.0%            |
| Miscellaneous Reimb.                         | 1590         | 9,543.15       | 3,756.70          | 39.4%             | 2,122.74         | 2,122.74          | 100.0%            |
| Donations                                    | 1610         | 58.00          | 50.00             | 86.2%             | 48,970.28        | 48,970.28         | 100.0%            |
| Adult Meals                                  | 1730         | 933.62         | 435.00            | 46.6%             | 900.00           | 345.00            | 38.3%             |
| Foundation & Incentive Aid                   | 3210         | 2,138,605.10   | 1,151,190.87      | 53.8%             | 2,183,940.93     | 1,179,328.10      | 54.0%             |
| Flexible Benefit                             | 3250         | 219,446.16     | 119,320.38        | 54.4%             | 221,282.11       | 119,492.34        | 54.0%             |
| Reading Sufficiency                          | 3415         | 14,924.80      | 14,924.80         | 100.0%            | 21,392.42        | 21,392.42         | 100.0%            |
| Textbooks                                    | 3420         | 20,039.48      | 20,039.48         | 100.0%            | 19,298.38        | 19,298.38         | 100.0%            |
| School Resource Officer Program              | 3436         |                |                   |                   | 91,829.62        | 91,829.62         | 100.0%            |
| School Resource Officer Program-Prior Yr     | 3436         |                |                   |                   | 92,000.00        | 92,000.00         | 100.0%            |
| Teacher Induction/Mentor Program             | 3690         | 3,200.00       |                   |                   |                  |                   |                   |
| State Matching                               | 3720         | 2,291.76       |                   | 0.0%              | 2,177.17         | 1,015.11          | 46.6%             |
| Title I (Proj. 511)                          | 4210         | 88,272.42      | 53,707.66         | 60.8%             | 165,000.00       |                   | 0.0%              |
| Title I Prior Year                           | 4210         | 12,340.14      | 12,340.14         | 100.0%            | 81,697.77        | 81,697.77         | 100.0%            |
| Title II-Part A (Proj. 541)                  | 4271         | 21,062.21      | 21,062.21         | 100.0%            | 20,000.00        |                   | 0.0%              |
| Title II-Part A (Prior Year)                 | 4271         |                |                   |                   | 198.08           | 198.08            | 100.0%            |
| Special Education - Flowthrough (Proj. 621)  | 4310         | 55,709.73      | 31,833.34         | 57.1%             | 65,000.00        | 39,054.62         | 60.1%             |
| Flowthrough Prior Year                       | 4310         |                |                   |                   | 7,603.72         | 7,603.72          | 100.0%            |
| Special Education - Preschool (Proj. 641)    | 4340         |                |                   |                   |                  |                   |                   |
| Special Education-Preschool Prior Year       | 4340         |                |                   |                   | 821.07           | 821.07            | 100.0%            |
| Title IV, Part A Student Support (Proj. 552) | 4442         | 11,667.62      | 11,667.62         | 100.0%            | 10,000.00        | 161.06            | 1.6%              |
| Title IV, Part A - Prior Year                | 4442         |                |                   |                   | 161.06           |                   |                   |
| LETRS (Proj. 726)                            | 4689         |                |                   |                   | 646.00           | 646.00            | 100.0%            |
| ESSER  | 4689         | 44,341.82      | 43,695.82         | 98.5%             | 12,607.00        | 12,607.00         | 100.0%            |
| ESSER II Prior Year                          | 4689         | 127,037.88     | 127,037.88        | 100.0%            | 369,419.92       | 369,419.92        | 100.0%            |
| Federal Lunch/Breakfast                      | 4700         | 200,740.72     | 108,065.58        | 53.8%             | 159,394.01       | 133,345.09        | 83.7%             |
| Correcting Entry                             | 5600         | 631.40         |                   |                   |                  |                   |                   |
| Total revenue                                |              | 2,975,900.64   | 1,721,876.23      | 57.9%             | 3,578,575.80     | 2,223,461.84      | 62.1%             |
| Cash fund balance (beginning)                | 6110         | 963,364.64     | 963,364.64        |                   | 575,385.00       | 575,385.00        |                   |
| Lapsed Approp/Estopped Warr.                 | 6130-6140    | 9,975.04       |                   |                   |                  |                   |                   |
| Total revenue and beg. balance               |              | 3,949,240.32   | 2,685,240.87      |                   | 4,153,960.80     | 2,798,846.84      |                   |
| <b>Expenditures</b>                          |              |                |                   |                   |                  |                   |                   |
| Payroll                                      | 100-200      | 2,351,094.46   | 1,382,424.20      | 58.8%             | 2,257,000.00     | 1,311,989.88      | 58.1%             |
| Non-payroll                                  | 300-900      | 1,022,760.86   | 510,984.14        | 50.0%             | 1,243,000.00     | 845,618.90        | 68.0%             |
| Total expenditures                           |              | 3,373,855.32   | 1,893,408.34      | 56.1%             | 3,500,000.00     | 2,157,608.78      | 61.6%             |
| Ending Balance                               |              | \$ 575,385.00  | 791,832.53        |                   | 653,960.80       | 641,238.06        |                   |



**SUPPLEMENTAL INFORMATION**

**STANLEY HUPFELD ACADEMY - 2024-25 FISCAL YEAR  
DETAILED REVENUE SUMMARY - GENERAL FUND - CASH BASIS**

|           | Reimb.<br>Correcting Entry | Book Store<br>Revenue | Donations | Student/Adult<br>Lunches | State Aid    | Other<br>State Sources | State<br>Matching | Federal<br>Child Nut. | Federal<br>Program | Total        |
|-----------|----------------------------|-----------------------|-----------|--------------------------|--------------|------------------------|-------------------|-----------------------|--------------------|--------------|
| July      |                            |                       |           |                          |              |                        |                   |                       |                    |              |
| August    | 481.29                     |                       | 47,970.28 | 105.00                   | 188,058.25   | 222,523.45             |                   | 38,323.68             | 89,660.63          | 127,984.31   |
| September | 555.80                     | 2,113.52              |           | 100.00                   | 188,058.26   | 20,566.79              |                   | 2,886.52              | 370,240.99         | 831,784.49   |
| October   | 1,061.00                   |                       |           | 30.00                    | 188,058.25   | 20,323.75              |                   | 15,710.90             |                    | 209,206.34   |
| November  | 16.65                      |                       |           | 100.00                   | 188,058.26   | 20,323.73              |                   | 27,099.26             | 646.00             | 226,792.22   |
| December  | 8.00                       |                       | 1,000.00  |                          | 188,058.25   | 18,282.02              |                   | 31,292.31             | 39,054.62          | 237,288.25   |
| January   |                            |                       |           | 10.00                    | 239,036.83   | 41,993.02              | 1,015.11          | 18,032.42             | 12,607.00          | 277,703.85   |
| February  |                            |                       |           |                          |              |                        |                   |                       |                    | 312,702.38   |
| March     |                            |                       |           |                          |              |                        |                   |                       |                    | -            |
| April     |                            |                       |           |                          |              |                        |                   |                       |                    | -            |
| May       |                            |                       |           |                          |              |                        |                   |                       |                    | -            |
| June      |                            |                       |           |                          |              |                        |                   |                       |                    | -            |
| Totals    | \$ 2,122.74                | 2,113.52              | 48,970.28 | 345.00                   | 1,179,328.10 | 344,012.76             | 1,015.11          | 133,345.09            | 512,209.24         | 2,223,461.84 |

**STANLEY HUFFELD ACADEMY - 2024-25 FISCAL YEAR  
STATEMENT OF EXPENSES TWO YEAR COMPARISON BY PROJECT/OBJECT - GENERAL FUND - CASH BASIS**

| <u>Classification (Project)</u>                        | <u>Object</u> | <u>2023-24<br/>Actual</u> | <u>2023-24<br/>1/31/2024</u> | <u>% of YTD<br/>to Budg.</u> | <u>2024-25<br/>Budgeted</u> | <u>2024-25<br/>1/31/2025</u> | <u>% of YTD<br/>to Budg.</u> |
|--|---------------|---------------------------|------------------------------|------------------------------|-----------------------------|------------------------------|------------------------------|
| <b>000 General Fund</b>                                |               |                           |                              |                              |                             |                              |                              |
| Salaries   | 100           | \$ 1,187,519.37           | 838,558.04                   | 70.61%                       | 1,313,000.00                | 767,775.12                   | 58.47%                       |
| Employee Benefits                                      | 200           | 275,029.11                | 203,696.50                   | 74.06%                       | 340,000.00                  | 184,419.09                   | 54.24%                       |
| Unemployment Compensator                               | 271           | 6,607.77                  | 1,434.69                     | 21.71%                       |                             |                              |                              |
| Worker's Compensation                                  | 290           | 11,868.00                 | 5,992.00                     | 50.49%                       | 11,000.00                   | 6,826.20                     | 62.06%                       |
| Management Services                                    | 310           | 9,297.00                  | 7,800.00                     | 83.90%                       | 6,000.00                    | 3,500.00                     | 58.33%                       |
| Accounting Services                                    | 331           | 24,000.00                 | 24,000.00                    | 100.00%                      | 8,000.00                    | 7,500.00                     | 93.75%                       |
| Medical Services                                       | 336           | 53,048.45                 | 25,222.45                    | 47.55%                       | 58,000.00                   | 30,109.75                    | 51.91%                       |
| Other Professional Serices                             | 337           | 21,600.00                 |                              |                              | 35,000.00                   | 17,600.00                    | 50.29%                       |
| Technology Related Services                            | 346           |                           |                              |                              | 3,500.00                    | 1,540.00                     | 44.00%                       |
| Professional Services                                  | 350           | 1,423.20                  | 178.23                       | 12.52%                       | 4,000.00                    | 1,216.24                     | 30.41%                       |
| Water Utilities  | 410           | 15,179.50                 | 9,318.00                     | 61.39%                       | 15,000.00                   | 8,528.86                     | 56.86%                       |
| Cleaning Services                                      | 420           | 51,920.00                 | 27,980.00                    | 53.89%                       | 50,000.00                   | 28,180.00                    | 56.36%                       |
| Repairs and Maint. Services                            | 430           | 114,639.46                | 47,118.21                    | 41.10%                       | 25,000.00                   | 22,636.70                    | 90.55%                       |
| Rental Services  | 440           | 51,620.00                 | 51,620.00                    | 100.00%                      | 1,000.00                    | 964.40                       | 96.44%                       |
| Insurance  | 520           | 14,077.00                 | 12,762.00                    | 90.66%                       | 116,000.00                  | 113,260.68                   | 97.64%                       |
| Communications Services                                | 530           | 9,956.05                  | 5,837.52                     | 58.63%                       | 14,000.00                   | 6,979.20                     | 49.85%                       |
| Advertising  | 540           | 456.04                    | 456.04                       | 100.00%                      | 500.00                      | 252.00                       | 50.40%                       |
| Printing and Binding                                   | 550           | 4,807.05                  | 480.72                       | 10.00%                       | 3,000.00                    | 262.34                       | 8.74%                        |
| Staff Travel   | 580           | 377.87                    | 166.90                       | 44.17%                       |                             |                              |                              |
| Supplies and Materials                                 | 610           | 52,802.37                 | 22,518.05                    | 42.65%                       | 21,000.00                   | 20,920.63                    | 99.62%                       |
| Energy   | 620           | 64,562.93                 | 44,111.10                    | 68.32%                       | 85,000.00                   | 35,665.16                    | 41.96%                       |
| Bks & Periodicals                                      | 640           |                           |                              |                              | 11,000.00                   | 3,028.09                     | 27.53%                       |
| Equipment and Furniture                                | 650           | 34,389.74                 | 13,792.51                    | 40.11%                       | 26,000.00                   | 13,291.53                    | 51.12%                       |
| Awards, Gifts, Decorations                             | 680           | 12,530.33                 | 7,390.24                     | 58.98%                       | 12,750.00                   | 9,863.84                     | 77.36%                       |
| Buildings  | 720           | 858.14                    |                              |                              |                             |                              |                              |
| Heating & Cooling System                               | 723           |                           |                              |                              | 15,000.00                   | 13,400.00                    | 89.33%                       |
| Appliances   | 731           | 7,514.00                  |                              | 0.00%                        |                             |                              |                              |
| Technology Related Hardware                            | 733           | 41,722.30                 |                              | 0.00%                        |                             |                              |                              |
| Paid to Sponsor  | 805           | 21,386.03                 | 11,511.88                    | 53.83%                       | 70,000.00                   | 14,713.27                    | 21.02%                       |
| Dues and Fees  | 810           | 8,436.75                  | 7,424.75                     | 88.00%                       | 6,000.00                    | 5,780.98                     | 96.35%                       |
| Staff Registration & Tuition                           | 860           | 1,755.00                  | 886.41                       | 50.51%                       | 5,750.00                    | 1,050.00                     | 18.26%                       |
| Reimbursement  | 930           | 631.40                    |                              |                              |                             |                              |                              |
| Subtotal   |               | <u>2,100,014.86</u>       | <u>1,370,256.24</u>          | <u>65.25%</u>                | <u>2,255,500.00</u>         | <u>1,319,264.08</u>          | <u>58.49%</u>                |
| <b>Child Nutrition (Proj. 285,385,762,763,764,768)</b> |               |                           |                              |                              |                             |                              |                              |
| Salaries & Benefits                                    | 100-299       | 21,557.75                 | 1,915.64                     | 8.89%                        | 4,000.00                    | 2,159.66                     | 53.99%                       |
| Food Service Management                                | 570           | 216,960.00                | 106,707.29                   | 49.18%                       | 233,000.00                  | 122,057.91                   | 52.39%                       |
| Food and Milk/Supplies                                 | 600           | 46,993.87                 | 30,712.21                    | 65.35%                       | 13,500.00                   | 5,938.61                     | 43.99%                       |
| Subtotal   |               | <u>285,511.62</u>         | <u>139,335.14</u>            | <u>48.80%</u>                | <u>250,500.00</u>           | <u>130,156.18</u>            | <u>51.96%</u>                |
| <b>Great Expectations (Proj. 318)</b>                  |               |                           |                              |                              |                             |                              |                              |
| Supplies & Materials                                   | 300-860       | 47,999.00                 | 16,728.00                    | 34.85%                       | 330,000.00                  | 295,713.00                   | 89.61%                       |
| Subtotal   |               | <u>47,999.00</u>          | <u>16,728.00</u>             | <u>34.85%</u>                | <u>330,000.00</u>           | <u>295,713.00</u>            | <u>89.61%</u>                |
| <b>Flexible Benefit Allowance (Proj. 331-335)</b>      |               |                           |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                             | 100-299       | 214,767.50                | 124,074.25                   | 57.77%                       | 213,000.00                  | 130,385.96                   | 61.21%                       |
| <b>Textbooks (Proj. 333)</b>                           |               |                           |                              |                              |                             |                              |                              |
| Supplies & Materials                                   | 600           | 20,039.48                 |                              | 0.00%                        |                             |                              |                              |
| <b>Teacher Induction/Mentor Program (Proj. 352)</b>    |               |                           |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                             | 100-299       | 3,200.00                  |                              | 0.00%                        | 4,000.00                    | 3,967.26                     | 99.18%                       |
| <b>Reading Sufficiency (Proj. 367)</b>                 |               |                           |                              |                              |                             |                              |                              |
| Supplies & Materials                                   | 300-860       | 14,924.80                 | 1,714.51                     | 11.49%                       | 7,000.00                    | 6,995.92                     | 99.94%                       |
| Subtotal   |               | <u>14,924.80</u>          | <u>1,714.51</u>              | <u>11.49%</u>                | <u>7,000.00</u>             | <u>6,995.92</u>              | <u>99.94%</u>                |
| <b>School Resource Officer (Proj. 376)</b>             |               |                           |                              |                              |                             |                              |                              |

**STANLEY HUPFELD ACADEMY - 2024-25 FISCAL YEAR**  
**STATEMENT OF EXPENSES TWO YEAR COMPARISON BY PROJECT/OBJECT - GENERAL FUND - CASH BASIS**

| <u>Classification (Project)</u>                           | <u>Object</u> | <u>2023-24<br/>Actual</u>     | <u>2023-24<br/>1/31/2024</u> | <u>% of YTD<br/>to Budg.</u> | <u>2024-25<br/>Budgeted</u> | <u>2024-25<br/>1/31/2025</u> | <u>% of YTD<br/>to Budg.</u> |
|---|---------------|-------------------------------|------------------------------|------------------------------|-----------------------------|------------------------------|------------------------------|
| Supplies & Materials                                      | 300-860       | 16,793.68                     | 16,793.68                    | 100.00%                      | 45,000.00                   | 38,236.59                    | 84.97%                       |
| Subtotal  |               | <u>16,793.68</u>              | <u>16,793.68</u>             | <u>100.00%</u>               | <u>45,000.00</u>            | <u>38,236.59</u>             | <u>84.97%</u>                |
| <b>Basic Prog, CY (Proj. 511)</b>                         |               |                               |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                                | 100-299       | 198,815.75                    | 107,046.99                   | 53.84%                       | 280,000.00                  | 163,836.80                   | 58.51%                       |
| Subtotal  |               | <u>198,815.75</u>             | <u>107,046.99</u>            | <u>53.84%</u>                | <u>280,000.00</u>           | <u>163,836.80</u>            | <u>58.51%</u>                |
| <b>Special Education (Proj. 621, 628, 641, 643)</b>       |               |                               |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                                | 100-299       | 62,349.63                     | 30,814.34                    | 49.42%                       | 97,000.00                   | 55,641.08                    | 57.36%                       |
| Subtotal  |               | <u>62,349.63</u>              | <u>30,814.34</u>             | <u>49.42%</u>                | <u>97,000.00</u>            | <u>55,641.08</u>             | <u>57.36%</u>                |
| <b>OK Science of Reading Academies(LETRS) (Proj. 726)</b> |               |                               |                              |                              |                             |                              |                              |
| Salaries/Benefits   | 100-200       | 646.00                        | 646.00                       | 100.00%                      | 1,000.00                    | 804.91                       | 80.49%                       |
| Subtotal  |               | <u>646.00</u>                 | <u>646.00</u>                | <u>100.00%</u>               | <u>1,000.00</u>             | <u>804.91</u>                | <u>80.49%</u>                |
| <b>ESSER III (Proj. 795)</b>                              |               |                               |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                                | 100-299       | 387,209.35                    | 75,672.44                    | 19.54%                       | 5,000.00                    | 3,000.00                     | 60.00%                       |
| Services/Materials  | 300-860       | 21,583.65                     | 10,326.75                    | 47.85%                       | 12,000.00                   | 9,607.00                     | 80.06%                       |
| Subtotal  |               | <u>408,793.00</u>             | <u>85,999.19</u>             | <u>21.04%</u>                | <u>17,000.00</u>            | <u>12,607.00</u>             | <u>74.16%</u>                |
| <b>Grand Total</b>  |               | <u><b>3,373,855.32</b></u>    | <u><b>1,893,408.34</b></u>   | <u><b>56.12%</b></u>         | <u><b>3,500,000.00</b></u>  | <u><b>2,157,608.78</b></u>   | <u><b>61.65%</b></u>         |
| Payroll Expenses  | 100-200       | 2,351,094.46                  | 1,382,424.20                 | 58.80%                       | 2,257,000.00                | 1,311,989.88                 | 58.13%                       |
| Non-Payroll Expenses                                      | 300-900       | 1,022,760.86                  | 510,984.14                   | 49.96%                       | 1,243,000.00                | 845,618.90                   | 68.03%                       |
| Totals  |               | <u><b>\$ 3,373,855.32</b></u> | <u><b>1,893,408.34</b></u>   | <u><b>56.12%</b></u>         | <u><b>3,500,000.00</b></u>  | <u><b>2,157,608.78</b></u>   | <u><b>61.65%</b></u>         |

### Stanley Hupfeld Academy Revenue/Expenditure Summary

Options: Fund: 21, Date Range: 7/1/2024 - 1/31/2025

|                          | Begin Balance | Receipts            | Adjusting Entries | Payments           | Cash End Balance    | Unpaid POs         | End Balance        |
|--------------------------|---------------|---------------------|-------------------|--------------------|---------------------|--------------------|--------------------|
| 000 NONCATEGORICAL FUNDS | \$0.00        | \$0.00              | \$0.00            | \$0.00             | \$0.00              | \$805.00           | (\$805.00)         |
| 318 GREAT EXP SUMMER     | \$0.00        | \$153,156.31        | \$0.00            | \$42,751.23        | \$110,405.08        | \$13,045.46        | \$97,359.62        |
| <b>Total</b>             | <b>\$0.00</b> | <b>\$153,156.31</b> | <b>\$0.00</b>     | <b>\$42,751.23</b> | <b>\$110,405.08</b> | <b>\$13,850.46</b> | <b>\$96,554.62</b> |

**STANLEY HUPFELD ACADEMY  
OKLAHOMA CITY, OKLAHOMA**

**MONTHLY FINANCIAL REPORT**

**FEBRUARY 28, 2025**

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### Supplemental Report

Revenue/Expenditure Summary – Building Fund



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

JACK JENKINS, CPA  
MICHAEL KEMPER, CPA

March 3, 2025

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 28, 2025, 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.

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

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

We are not independent with respect to Stanley Hupfeld Academy.

Sincerely,

*Jenkins & Kemper, CPAs P.C.*

Jenkins & Kemper  
Certified Public Accountants, P.C.



**STANLEY HUPFELD ACADEMY**  
**FEBRUARY 28, 2025**  
**STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS**

|                      | General<br>Fund      | Building<br>Fund  | Totals            |
|----------------------|----------------------|-------------------|-------------------|
| <b>Assets</b>        |                      |                   |                   |
| Cash                 | \$ 711,679.43        | 202,185.46        | 913,864.89        |
| Total Assets         | <u>711,679.43</u>    | <u>202,185.46</u> | <u>913,864.89</u> |
| <b>Liabilities</b>   |                      |                   |                   |
| Outstanding payments | 72,797.01            | 10,197.26         | 82,994.27         |
| Open Encumbrances    | -                    | -                 | -                 |
| Total Liabilities    | <u>72,797.01</u>     | <u>10,197.26</u>  | <u>82,994.27</u>  |
| Cash Fund Balance    | <u>\$ 638,882.42</u> | <u>191,988.20</u> | <u>830,870.62</u> |

**SEE ACCOUNTANT'S COMPILATION REPORT**

**STANLEY HUPFELD ACADEMY - 2024-25 FISCAL YEAR  
STATEMENT OF REVENUE AND EXPENSES - GENERAL FUND - CASH BASIS**

|  | Source Codes | 2023-24 Actual | 2023-24 2/29/2024 | % of YTD to Budj. | 2024-25 Budgeted | 2024-25 2/28/2025 | % of YTD to Budj. |
|--|--------------|----------------|-------------------|-------------------|------------------|-------------------|-------------------|
| <b>Revenue</b>                               |              |                |                   |                   |                  |                   |                   |
| Book Fair Revenue                            | 1450         | \$ 5,054.63    | 2,748.75          | 54.4%             | 2,113.52         | 2,113.52          | 100.0%            |
| Miscellaneous Reimb.                         | 1590         | 9,543.15       | 3,756.70          | 39.4%             | 2,131.11         | 2,131.11          | 100.0%            |
| Donations                                    | 1610         | 58.00          | 50.00             | 86.2%             | 48,970.28        | 48,970.28         | 100.0%            |
| Adult Meals                                  | 1730         | 933.62         | 628.02            | 67.3%             | 900.00           | 345.00            | 38.3%             |
| Foundation & Incentive Aid                   | 3210         | 2,138,605.10   | 1,342,982.55      | 62.8%             | 2,183,940.93     | 1,375,882.79      | 63.0%             |
| Flexible Benefit                             | 3250         | 219,446.16     | 138,865.68        | 63.3%             | 221,282.11       | 139,407.72        | 63.0%             |
| Reading Sufficiency                          | 3415         | 14,924.80      | 14,924.80         | 100.0%            | 21,392.42        | 21,392.42         | 100.0%            |
| Textbooks                                    | 3420         | 20,039.48      | 20,039.48         | 100.0%            | 19,298.38        | 19,298.38         | 100.0%            |
| School Resource Officer Program              | 3436         |                |                   |                   | 91,829.62        | 91,829.62         | 100.0%            |
| School Resource Officer Program-Prior Yr     | 3436         |                |                   |                   | 92,000.00        | 92,000.00         | 100.0%            |
| Teacher Induction/Mentor Program             | 3690         | 3,200.00       | 1,700.00          | 53.1%             |                  |                   |                   |
| State Matching                               | 3720         | 2,291.76       | 1,145.88          | 50.0%             | 2,177.17         | 1,015.11          | 46.6%             |
| Title I (Proj. 511)                          | 4210         | 88,272.42      | 53,707.66         | 60.8%             | 165,000.00       |                   | 0.0%              |
| Title I Prior Year                           | 4210         | 12,340.14      | 12,340.14         | 100.0%            | 81,697.77        | 81,697.77         | 100.0%            |
| Title II-Part A (Proj. 541)                  | 4271         | 21,062.21      | 21,062.21         | 100.0%            | 20,000.00        |                   | 0.0%              |
| Title II-Part A (Prior Year)                 | 4271         |                |                   |                   | 198.08           | 198.08            | 100.0%            |
| Special Education - Flowthrough (Proj. 621)  | 4310         | 55,709.73      | 31,833.34         | 57.1%             | 65,000.00        | 39,054.62         | 60.1%             |
| Flowthrough Prior Year                       | 4310         |                |                   |                   | 7,603.72         | 7,603.72          | 100.0%            |
| Special Education - Preschool (Proj. 641)    | 4340         |                |                   |                   |                  |                   |                   |
| Special Education-Preschool Prior Year       | 4340         |                |                   |                   | 821.07           | 821.07            | 100.0%            |
| Title IV, Part A Student Support (Proj. 552) | 4442         | 11,667.62      | 11,667.62         | 100.0%            | 10,000.00        | 161.06            | 1.6%              |
| Title IV, Part A - Prior Year                | 4442         |                |                   |                   | 161.06           |                   |                   |
| LETRS (Proj. 726)                            | 4689         |                |                   |                   | 646.00           | 646.00            | 100.0%            |
| ESSER  | 4689         | 44,341.82      | 43,695.82         | 98.5%             | 12,607.00        | 12,607.00         | 100.0%            |
| ESSER II Prior Year                          | 4689         | 127,037.88     | 127,037.88        | 100.0%            | 369,419.92       | 369,419.92        | 100.0%            |
| Federal Lunch/Breakfast                      | 4700         | 200,740.72     | 149,007.98        | 74.2%             | 159,394.01       | 157,081.80        | 98.5%             |
| Correcting Entry                             | 5600         | 631.40         |                   |                   |                  |                   |                   |
| Total revenue                                |              | 2,975,900.64   | 1,977,194.51      | 66.4%             | 3,578,584.17     | 2,463,676.99      | 68.8%             |
| Cash fund balance (beginning)                | 6110         | 963,364.64     | 963,364.64        |                   | 575,385.00       | 575,385.00        |                   |
| Lapsed Approp/Estopped Warr.                 | 6130-6140    | 9,975.04       |                   |                   |                  |                   |                   |
| Total revenue and beg. balance               |              | 3,949,240.32   | 2,940,559.15      |                   | 4,153,969.17     | 3,039,061.99      |                   |
| <b>Expenditures</b>                          |              |                |                   |                   |                  |                   |                   |
|  | Object Codes |                |                   |                   |                  |                   |                   |
| Payroll                                      | 100-200      | 2,351,094.46   | 1,588,657.32      | 67.6%             | 2,254,000.00     | 1,498,919.77      | 66.5%             |
| Non-payroll                                  | 300-900      | 1,022,760.86   | 628,972.60        | 61.5%             | 1,246,000.00     | 901,259.80        | 72.3%             |
| Total expenditures                           |              | 3,373,855.32   | 2,217,629.92      | 65.7%             | 3,500,000.00     | 2,400,179.57      | 68.6%             |
| Ending Balance                               |              | \$ 575,385.00  | 722,929.23        |                   | 653,969.17       | 638,882.42        |                   |

## **SUPPLEMENTAL INFORMATION**

**STANLEY HUPFELD ACADEMY - 2024-25 FISCAL YEAR  
DETAILED REVENUE SUMMARY - GENERAL FUND - CASH BASIS**

|           | Reimb.<br>Correcting Entry | Book Store<br>Revenue | Donations | Student/Adult<br>Lunches | State Aid    | Other<br>State Sources | State<br>Matching | Federal<br>Child Nul. | Federal<br>Program | Total        |
|-----------|----------------------------|-----------------------|-----------|--------------------------|--------------|------------------------|-------------------|-----------------------|--------------------|--------------|
| July      |                            |                       |           |                          |              |                        |                   |                       |                    |              |
| August    |                            |                       | 47,970.28 | 105.00                   | 188,058.25   | 222,523.45             |                   | 38,323.68             | 89,660.63          | 127,984.31   |
| September | 481.29                     |                       |           | 100.00                   | 188,058.26   | 20,566.79              |                   | 2,886.52              | 370,240.99         | 831,784.49   |
| October   | 555.80                     | 2,113.52              |           | 30.00                    | 188,058.25   | 20,323.75              |                   |                       |                    | 209,206.34   |
| November  | 1,061.00                   |                       |           | 100.00                   | 188,058.26   | 20,323.73              |                   | 15,710.90             | 646.00             | 226,792.22   |
| December  | 16.65                      |                       | 1,000.00  |                          | 188,058.25   | 18,282.02              |                   | 27,099.26             |                    | 237,288.25   |
| January   | 8.00                       |                       |           | 10.00                    | 239,036.83   | 41,993.02              | 1,015.11          | 31,292.31             | 39,054.62          | 277,703.85   |
| February  | 8.37                       |                       |           |                          | 196,554.69   | 19,915.38              |                   | 18,032.42             | 12,607.00          | 312,702.38   |
| March     |                            |                       |           |                          |              |                        |                   | 23,736.71             |                    | 240,215.15   |
| April     |                            |                       |           |                          |              |                        |                   |                       |                    | -            |
| May       |                            |                       |           |                          |              |                        |                   |                       |                    | -            |
| June      |                            |                       |           |                          |              |                        |                   |                       |                    | -            |
| Totals    | \$ 2,131.11                | 2,113.52              | 48,970.28 | 345.00                   | 1,375,882.79 | 363,928.14             | 1,015.11          | 157,081.80            | 512,209.24         | 2,463,676.99 |

**STANLEY HUPFELD ACADEMY - 2024-25 FISCAL YEAR  
STATEMENT OF EXPENSES TWO YEAR COMPARISON BY PROJECT/OBJECT - GENERAL FUND - CASH BASIS**

| <u>Classification (Project)</u>                        | <u>Object</u> | <u>2023-24<br/>Actual</u> | <u>2023-24<br/>2/29/2024</u> | <u>% of YTD<br/>to Budg.</u> | <u>2024-25<br/>Budgeted</u> | <u>2024-25<br/>2/28/2025</u> | <u>% of YTD<br/>to Budg.</u> |
|--|---------------|---------------------------|------------------------------|------------------------------|-----------------------------|------------------------------|------------------------------|
| <b>000 General Fund</b>                                |               |                           |                              |                              |                             |                              |                              |
| Salaries   | 100           | \$ 1,187,519.37           | 936,711.88                   | 78.88%                       | 1,313,000.00                | 876,347.31                   | 66.74%                       |
| Employee Benefits                                      | 200           | 275,029.11                | 228,208.49                   | 82.98%                       | 340,000.00                  | 210,037.58                   | 61.78%                       |
| Unemployment Compensation                              | 271           | 6,607.77                  | 1,434.69                     | 21.71%                       |                             |                              |                              |
| Worker's Compensation                                  | 290           | 11,868.00                 | 5,992.00                     | 50.49%                       | 11,000.00                   | 6,826.20                     | 62.06%                       |
| Management Services                                    | 310           | 9,297.00                  | 7,000.00                     | 75.29%                       | 6,000.00                    | 4,000.00                     | 66.67%                       |
| Accounting Services                                    | 331           | 24,000.00                 | 24,000.00                    | 100.00%                      | 8,000.00                    | 7,500.00                     | 93.75%                       |
| Medical Services                                       | 336           | 53,048.45                 | 30,950.41                    | 58.34%                       | 58,000.00                   | 38,702.31                    | 66.73%                       |
| Other Professional Serices                             | 337           | 21,600.00                 | 5,400.00                     | 25.00%                       | 35,000.00                   | 22,650.00                    | 64.71%                       |
| Technology Related Services                            | 346           |                           |                              |                              | 3,500.00                    | 1,665.00                     | 47.57%                       |
| Professional Services                                  | 350           | 1,423.20                  | 178.23                       | 12.52%                       | 3,000.00                    | 1,873.24                     | 62.44%                       |
| Water Utilities  | 410           | 15,179.50                 | 10,545.92                    | 69.47%                       | 15,000.00                   | 9,809.80                     | 65.40%                       |
| Cleaning Services                                      | 420           | 51,920.00                 | 32,640.00                    | 62.87%                       | 50,000.00                   | 32,810.00                    | 65.62%                       |
| Repairs and Maint. Services                            | 430           | 114,639.46                | 51,347.88                    | 44.79%                       | 25,000.00                   | 24,673.70                    | 98.69%                       |
| Rental Services  | 440           | 51,620.00                 | 51,620.00                    | 100.00%                      | 2,000.00                    | 1,436.78                     | 71.84%                       |
| Insurance  | 520           | 14,077.00                 | 12,762.00                    | 90.66%                       | 116,000.00                  | 113,260.68                   | 97.64%                       |
| Communications Services                                | 530           | 9,956.05                  | 6,708.52                     | 67.38%                       | 14,000.00                   | 7,807.59                     | 55.77%                       |
| Advertising  | 540           | 456.04                    | 456.04                       | 100.00%                      | 500.00                      | 252.00                       | 50.40%                       |
| Printing and Binding                                   | 550           | 4,807.05                  | 600.72                       | 12.50%                       | 3,000.00                    | 345.43                       | 11.51%                       |
| Staff Travel   | 580           | 377.87                    | 166.90                       | 44.17%                       |                             |                              |                              |
| Supplies and Materials                                 | 610           | 52,802.37                 | 28,299.08                    | 53.59%                       | 21,000.00                   | 20,920.63                    | 99.62%                       |
| Energy   | 620           | 64,562.93                 | 50,789.02                    | 78.67%                       | 85,000.00                   | 37,771.01                    | 44.44%                       |
| Bks & Periodicals                                      | 640           |                           |                              |                              | 11,000.00                   | 3,091.64                     | 28.11%                       |
| Equipment and Furniture                                | 650           | 34,389.74                 | 15,257.74                    | 44.37%                       | 26,000.00                   | 16,185.53                    | 62.25%                       |
| Awards, Gifts, Decorations                             | 680           | 12,530.33                 | 7,962.55                     | 63.55%                       | 12,750.00                   | 9,875.82                     | 77.46%                       |
| Buildings  | 720           | 858.14                    |                              |                              |                             |                              |                              |
| Heating & Cooling System                               | 723           |                           |                              |                              | 15,000.00                   | 13,400.00                    | 89.33%                       |
| Appliances   | 731           | 7,514.00                  | 3,757.00                     | 50.00%                       |                             |                              |                              |
| Technology Related Hardware                            | 733           | 41,722.30                 |                              | 0.00%                        |                             |                              |                              |
| Paid to Sponsor  | 805           | 21,386.03                 | 13,429.80                    | 62.80%                       | 70,000.00                   | 16,678.82                    | 23.83%                       |
| Dues and Fees  | 810           | 8,436.75                  | 7,424.75                     | 88.00%                       | 6,000.00                    | 5,909.98                     | 98.50%                       |
| Staff Registration & Tuition                           | 860           | 1,755.00                  | 1,436.40                     | 81.85%                       | 5,750.00                    | 1,050.00                     | 18.26%                       |
| Reimbursement  | 930           | 631.40                    |                              |                              |                             |                              |                              |
| Subtotal   |               | <u>2,100,014.86</u>       | <u>1,535,080.02</u>          | <u>73.10%</u>                | <u>2,255,500.00</u>         | <u>1,484,881.05</u>          | <u>65.83%</u>                |
| <b>Child Nutrition (Proj. 285,385,762,763,764,768)</b> |               |                           |                              |                              |                             |                              |                              |
| Salaries & Benefits                                    | 100-299       | 21,557.75                 | 2,216.22                     | 10.28%                       | 4,000.00                    | 2,468.18                     | 61.70%                       |
| Food Service Management                                | 570           | 216,960.00                | 133,452.89                   | 61.51%                       | 230,000.00                  | 141,781.07                   | 61.64%                       |
| Food and Milk/Supplies                                 | 600           | 46,993.87                 | 35,452.92                    | 75.44%                       | 12,500.00                   | 8,124.58                     | 65.00%                       |
| Subtotal   |               | <u>285,511.62</u>         | <u>171,122.03</u>            | <u>59.94%</u>                | <u>246,500.00</u>           | <u>152,373.83</u>            | <u>61.81%</u>                |
| <b>Great Expectations (Proj. 318)</b>                  |               |                           |                              |                              |                             |                              |                              |
| Supplies & Materials                                   | 300-860       | 47,999.00                 | 26,728.00                    | 55.68%                       | 330,000.00                  | 295,713.00                   | 89.61%                       |
| Subtotal   |               | <u>47,999.00</u>          | <u>26,728.00</u>             | <u>55.68%</u>                | <u>330,000.00</u>           | <u>295,713.00</u>            | <u>89.61%</u>                |
| <b>Flexible Benefit Allowance (Proj. 331-335)</b>      |               |                           |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                             | 100-299       | 214,767.50                | 143,420.70                   | 66.78%                       | 210,000.00                  | 150,580.78                   | 71.71%                       |
| <b>Textbooks (Proj. 333)</b>                           |               |                           |                              |                              |                             |                              |                              |
| Supplies & Materials                                   | 600           | 20,039.48                 |                              | 0.00%                        | 2,000.00                    | 1,662.00                     | 83.10%                       |
| <b>Teacher Induction/Mentor Program (Proj. 352)</b>    |               |                           |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                             | 100-299       | 3,200.00                  | 2,131.53                     | 66.61%                       | 4,000.00                    | 3,967.26                     | 99.18%                       |
| <b>Reading Sufficiency (Proj. 367)</b>                 |               |                           |                              |                              |                             |                              |                              |
| Supplies & Materials                                   | 300-860       | 14,924.80                 | 1,714.51                     | 11.49%                       | 12,000.00                   | 7,352.40                     | 61.27%                       |
| Subtotal   |               | <u>14,924.80</u>          | <u>1,714.51</u>              | <u>11.49%</u>                | <u>12,000.00</u>            | <u>7,352.40</u>              | <u>61.27%</u>                |

**STANLEY HUPFELD ACADEMY - 2024-25 FISCAL YEAR**  
**STATEMENT OF EXPENSES TWO YEAR COMPARISON BY PROJECT/OBJECT - GENERAL FUND - CASH BASIS**

| <u>Classification (Project)</u>                           | <u>Object</u> | <u>2023-24<br/>Actual</u>     | <u>2023-24<br/>2/29/2024</u> | <u>% of YTD<br/>to Budg.</u> | <u>2024-25<br/>Budgeted</u> | <u>2024-25<br/>2/28/2025</u> | <u>% of YTD<br/>to Budg.</u> |
|---|---------------|-------------------------------|------------------------------|------------------------------|-----------------------------|------------------------------|------------------------------|
| <b>School Resource Officer (Proj. 376)</b>                |               |                               |                              |                              |                             |                              |                              |
| Supplies & Materials                                      | 300-860       | 16,793.68                     | 16,793.68                    | 100.00%                      | 45,000.00                   | 38,523.59                    | 85.61%                       |
| Subtotal  |               | <u>16,793.68</u>              | <u>16,793.68</u>             | <u>100.00%</u>               | <u>45,000.00</u>            | <u>38,523.59</u>             | <u>85.61%</u>                |
| <b>Basic Prog, CY (Proj. 511)</b>                         |               |                               |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                                | 100-299       | 198,815.75                    | 125,129.49                   | 62.94%                       | 280,000.00                  | 187,593.85                   | 67.00%                       |
| Subtotal  |               | <u>198,815.75</u>             | <u>125,129.49</u>            | <u>62.94%</u>                | <u>280,000.00</u>           | <u>187,593.85</u>            | <u>67.00%</u>                |
| <b>Special Education (Proj. 621, 628, 641, 643)</b>       |               |                               |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                                | 100-299       | 62,349.63                     | 53,924.84                    | 86.49%                       | 97,000.00                   | 64,119.90                    | 66.10%                       |
| Subtotal  |               | <u>62,349.63</u>              | <u>53,924.84</u>             | <u>86.49%</u>                | <u>97,000.00</u>            | <u>64,119.90</u>             | <u>66.10%</u>                |
| <b>OK Science of Reading Academies(LETRS) (Proj. 726)</b> |               |                               |                              |                              |                             |                              |                              |
| Salaries/Benefits   | 100-200       | 646.00                        | 646.00                       | 100.00%                      | 1,000.00                    | 804.91                       | 80.49%                       |
| Subtotal  |               | <u>646.00</u>                 | <u>646.00</u>                | <u>100.00%</u>               | <u>1,000.00</u>             | <u>804.91</u>                | <u>80.49%</u>                |
| <b>ESSER III (Proj. 795)</b>                              |               |                               |                              |                              |                             |                              |                              |
| Salaries/Employee Benefits                                | 100-299       | 387,209.35                    | 96,268.17                    | 24.86%                       | 5,000.00                    | 3,000.00                     | 60.00%                       |
| Services/Materials  | 300-860       | 21,583.65                     | 44,670.95                    | 206.97%                      | 12,000.00                   | 9,607.00                     | 80.06%                       |
| Subtotal  |               | <u>408,793.00</u>             | <u>140,939.12</u>            | <u>34.48%</u>                | <u>17,000.00</u>            | <u>12,607.00</u>             | <u>74.16%</u>                |
| <b>Grand Total</b>  |               | <u><u>3,373,855.32</u></u>    | <u><u>2,217,629.92</u></u>   | <u><u>65.73%</u></u>         | <u><u>3,500,000.00</u></u>  | <u><u>2,400,179.57</u></u>   | <u><u>68.58%</u></u>         |
| Payroll Expenses  | 100-200       | 2,351,094.46                  | 1,588,657.32                 | 67.57%                       | 2,254,000.00                | 1,498,919.77                 | 66.50%                       |
| Non-Payroll Expenses                                      | 300-900       | 1,022,760.86                  | 628,972.60                   | 61.50%                       | 1,246,000.00                | 901,259.80                   | 72.33%                       |
| Totals  |               | <u><u>\$ 3,373,855.32</u></u> | <u><u>2,217,629.92</u></u>   | <u><u>65.73%</u></u>         | <u><u>3,500,000.00</u></u>  | <u><u>2,400,179.57</u></u>   | <u><u>68.58%</u></u>         |

## Stanley Hupfeld Academy

### Revenue/Expenditure Summary

Options: Fund: 21, Date Range: 7/1/2024 - 2/28/2025

|                          | Begin Balance | Receipts            | Adjusting Entries | Payments           | Cash End Balance    | Unpaid POs        | End Balance         |
|--------------------------|---------------|---------------------|-------------------|--------------------|---------------------|-------------------|---------------------|
| 000 NONCATEGORICAL FUNDS | \$0.00        | \$0.00              | \$0.00            | \$802.82           | (\$802.82)          | \$0.00            | (\$802.82)          |
| 318 GREAT EXP SUMMER     | \$0.00        | \$246,414.51        | \$0.00            | \$53,623.49        | \$192,791.02        | \$8,812.83        | \$183,978.19        |
| <b>Total</b>             | <b>\$0.00</b> | <b>\$246,414.51</b> | <b>\$0.00</b>     | <b>\$54,426.31</b> | <b>\$191,988.20</b> | <b>\$8,812.83</b> | <b>\$183,175.37</b> |

## Encumbrance Register

Options: Year: 2024-2025, Date Range: 1/1/2025 - 2/28/2025, Fund(s): GENERAL FUND

| Fund | PO No | Date       | Vendor No | Vendor                             | Description                                      | Amount     |
|------|-------|------------|-----------|------------------------------------|--|------------|
| 11   | 3     | 07/01/2024 | 46        | UNITED MECHANICAL SERVICE          | MUSIC ROOM - C AGREEMENT PARTS AND LABOR         | -1,500.00  |
| 11   | 5     | 07/01/2024 | 36        | AMAZON CAPITAL SERVICES            | MISC CLASSROOM ITEMS FOR SHARBER/AMOUS           | -700.00    |
| 11   | 17    | 07/01/2024 | 159       | EDMOND TROPHY COMPANY              | NAME TAGS FOR STAFF                              | -597.50    |
| 11   | 20    | 07/01/2024 | 82        | FIRETROL PROTECTION SYSTEMS, INC.  | EXTINGUISHERS                                    | -932.50    |
| 11   | 21    | 07/01/2024 | 80        | FOLLETT SCHOOL SOLUTIONS, INC.     | LIBRARY SOFTWARE                                 | 0.00       |
| 11   | 24    | 07/01/2024 | 133       | IXL LEARNING                       | SITE LICENSE FOR eLEARNING LIBRARY               | -2,500.00  |
| 11   | 30    | 07/01/2024 | 103       | KEYSTONE FOOD SERVICE              | FFVG GRANT                                       | 5,806.88   |
| 11   | 32    | 07/01/2024 | 124       | MOBYMAX EDUCATION LLC              | SITE LICENSE RENEWAL K-8 CURRICULUM              | -3,000.00  |
| 11   | 43    | 07/01/2024 | 25        | PHILADELPHIA INSURANCE COMPANIES   | INSURANCE/ELL/PROPERTY                           | -45,000.00 |
| 11   | 46    | 07/01/2024 | 38        | QUIK PRINT                         | STAFF HANDBOOKS FY25                             | -2,500.00  |
| 11   | 47    | 07/01/2024 | 27        | REACH EDUCATIONAL CONSULTING       | PSYCH SERVICES                                   | 791.25     |
| 11   | 54    | 07/01/2024 | 37        | SECURITY BANK CARD                 | PODS 3.4.24 TO COMPLETE. 8.15.24 MONTHLY FEE     | 656.80     |
| 11   | 59    | 07/01/2024 | 224       | SOUTHWEST BUILDERS REMODELING INC. | 36' X 64' PRE-ENGINEERED METAL BUILDING          | -19,701.15 |
| 11   | 62    | 07/01/2024 | 46        | UNITED MECHANICAL SERVICE          | PLUMBING REPAIRS                                 | -52.20     |
| 11   | 71    | 08/01/2024 | 46        | UNITED MECHANICAL SERVICE          | 8 UNITS CONTINUATION FROM 23-24 MAINT AGREEMENT  | -850.00    |
| 11   | 72    | 08/01/2024 | 46        | UNITED MECHANICAL SERVICE          | 33 UNITS MAINTENANCE AGREEMENT "G"               | -18,785.00 |
| 11   | 77    | 08/08/2024 | 46        | UNITED MECHANICAL SERVICE          | REPAIRS TO CONDENSOR FAN MOTOR                   | -869.98    |
| 11   | 83    | 08/15/2024 | 8         | EALES SECURITY                     | MANY ALARM ISSUES                                | -5,060.60  |
| 11   | 97    | 08/22/2024 | 43        | QUILL                              | HP TONER CARTRIDGES                              | -756.83    |
| 11   | 171   | 11/07/2024 | 37        | SECURITY BANK CARD                 | TED'S STAFF LUNCHEON 12.18.24                    | -107.38    |
| 11   | 187   | 12/06/2024 | 36        | AMAZON CAPITAL SERVICES            | JOLLYTIME POPCORN INCENTIVE FOR CLASSES/STAFF    | -73.62     |
| 11   | 192   | 12/06/2024 | 97        | OKC MOSQUITO MILITIA               | RODENT TREATMENT                                 | -425.00    |
| 11   | 196   | 12/11/2024 | 8         | EALES SECURITY                     | THINKER SPACE ALARM PAD NOT WORKING 12.6.24      | -272.50    |
| 11   | 203   | 12/19/2024 | 46        | UNITED MECHANICAL SERVICE          | WALL LEAK REPAIR LITTLE BOYS ROOM URINAL #2      | -423.50    |
| 11   | 204   | 01/08/2025 | 46        | UNITED MECHANICAL SERVICE          | HEATING ISSUES C115/B100/MAIN OFFICE/SPAC OFFICE | 1,500.00   |
| 11   | 205   | 01/08/2025 | 37        | SECURITY BANK CARD                 | PLANT FOR KARA BABBIT CONDOLENCES                | 91.95      |
| 11   | 206   | 01/08/2025 | 201       | JOHN KING                          | STRIP/WAX NEW BUILDING                           | 751.76     |
| 11   | 207   | 01/08/2025 | 43        | QUILL                              | TIME CARDS FOR TIME CLOCK                        | 87.50      |
| 11   | 208   | 01/08/2025 | 37        | SECURITY BANK CARD                 | COSTCO MEMBERSHIP FEE - ANNUAL RENEWAL           | 65.00      |
| 11   | 209   | 01/08/2025 | 171       | RUCKER MECHANICAL                  | REMOVE AND INSTALL NEW HEAT EXCHANGER C115-ABL   | 3,672.76   |



## Encumbrance Register

Options: Year: 2024-2025, Date Range: 1/1/2025 - 2/28/2025, Fund(s): GENERAL FUND

| Fund | PO No | Date       | Vendor No | Vendor                           | Description                                     | Amount   |
|------|-------|------------|-----------|----------------------------------|---|----------|
| 11   | 210   | 01/16/2025 | 36        | AMAZON CAPITAL SERVICES          | USB CABLE/ AIR PURIFIER FILTER                  | 65.00    |
| 11   | 211   | 01/22/2025 | 36        | AMAZON CAPITAL SERVICES          | WORLDLY WISE 3000 - 4TH GRADE                   | 100.00   |
| 11   | 212   | 01/22/2025 | 254       | REALLY GOOD STUFF LLC            | EZREAD COLOR CODED MAGNETIC LETTERS/BOARD       | 499.66   |
| 11   | 213   | 01/22/2025 | 37        | SECURITY BANK CARD               | TEACHERS PAY TEACHERS BLACK HISTORY MONTH       | 25.00    |
| 11   | 214   | 01/22/2025 | 41        | LUCAS HOME SERVICES LLC          | ASSEMBLY AND INSTALL SHELVES FOR PREK           | 680.00   |
| 11   | 215   | 01/22/2025 | 36        | AMAZON CAPITAL SERVICES          | REGISTER COVERS FOR OFFICE VENTS/REPLACE KNOBS  | 70.00    |
| 11   | 216   | 01/30/2025 | 8         | EALES SECURITY                   | NEW BLDG ALARM SYSTEM - CHANGE CODE             | 1,000.00 |
| 11   | 217   | 01/30/2025 | 37        | SECURITY BANK CARD               | PIZZA TO THE EAGLE EINSTEIN COMPETITORS         | 11.98    |
| 11   | 218   | 01/30/2025 | 124       | MOBYMAX EDUCATION LLC            | 80 STUDENT LICENSES                             | 1,662.00 |
| 11   | 219   | 01/30/2025 | 37        | SECURITY BANK CARD               | SAMS CLUB                                       | 400.00   |
| 11   | 220   | 01/30/2025 | 43        | QUILL                            | SOCKETSCAN S740 2D BARCODE                      | 691.88   |
| 11   | 221   | 01/30/2025 | 262       | DECKER EQUIPMENT                 | DOORS - LITTLE AND BIG GIRLS ROOMS              | 2,802.11 |
| 11   | 222   | 01/30/2025 | 260       | RUCKER ELECTRIC                  | GYM UNITS NOT WORKING                           | 436.25   |
| 11   | 223   | 01/30/2025 | 37        | SECURITY BANK CARD               | EYEMART EXPRESS - 4 STUDENTS' GLASSES RX FILLED | 511.56   |
| 11   | 224   | 01/30/2025 | 36        | AMAZON CAPITAL SERVICES          | PROJECT BOARDS FOR 1ST AND 2ND GRADE            | 500.00   |
| 11   | 225   | 01/30/2025 | 263       | BLUE ALLY                        | QUOTE # 14887 V. 1                              | 1,314.00 |
| 11   | 226   | 01/30/2025 | 37        | SECURITY BANK CARD               | TEACHER PAY TEACHER KINDER & EAGLE              | 50.00    |
| 11   | 227   | 01/30/2025 | 36        | AMAZON CAPITAL SERVICES          | BRAUN THERMOMETERS                              | 95.11    |
| 11   | 229   | 02/06/2025 | 194       | AMERICAN SCHOOL COUNSELOR ASSOC. | PROFESSIONAL MEMBERSHIP 3.8.25 THRU 3.8.26      | 129.00   |
| 11   | 230   | 02/20/2025 | 264       | CREATIVE MATHEMATICS             | CREATIVE MATHEMATICS WORKSHOP                   | 657.00   |
| 11   | 231   | 02/26/2025 | 37        | SECURITY BANK CARD               | CALVERTS PLANT AND DELIVERY TO FUNERAL 2.26.25  | 124.00   |
| 11   | 232   | 02/26/2025 | 155       | REALLY GREAT READING             | PD 8.12.25 PK-4TH GRADE TEACHERS ON SITE PD     | 4,500.00 |

|                           |                       |
|---------------------------|-----------------------|
| <b>Non-Payroll Total:</b> | <b>(\$74,359.31)</b>  |
| <b>Payroll Total:</b>     | <b>\$13,518.56</b>    |
| <b>Balance Forward:</b>   | <b>\$3,540,097.48</b> |
| <b>Report Total:</b>      | <b>\$3,479,256.73</b> |

## Encumbrance Register

Options: Year: 2024-2025, Date Range: 1/1/2025 - 2/28/2025, Fund(s): BUILDING FUND

| Fund                      | PO No | Date       | Vendor No | Vendor                    | Description                                     | Amount             |
|---------------------------|-------|------------|-----------|---------------------------|---|--------------------|
| 21                        | 1     | 08/22/2024 | 46        | UNITED MECHANICAL SERVICE | NEW UNIT FOR MUSIC ROOM                         | 0.00               |
| 21                        | 8     | 01/30/2025 | 36        | AMAZON CAPITAL SERVICES   | NEW CLOCKS/CLASSROOM<br>CABINETS                | 802.82             |
| 21                        | 9     | 01/30/2025 | 43        | QUILL                     | 4X4 CORK BULLETIN<br>BOARDS/12X4 DRY ERASE BRDS | 3,040.58           |
| 21                        | 10    | 02/03/2025 | 203       | LOVIN LIFE CONSULTING LLC | ASSEMBLE AND MOVE 5<br>CABINETS FOR PREK BLDG   | 500.00             |
| 21                        | 11    | 02/04/2025 | 203       | LOVIN LIFE CONSULTING LLC | ASSEMBLE TWO CARTS FOR NEW<br>BUILDING          | 175.00             |
| 21                        | 12    | 02/12/2025 | 46        | UNITED MECHANICAL SERVICE | PLUMBING ISSUES                                 | 500.00             |
| 21                        | 13    | 02/12/2025 | 46        | UNITED MECHANICAL SERVICE | PLUMBING ISSUES MUSIC ROOM<br>WATER HEATER R&R  | 1,500.00           |
| 21                        | 14    | 02/20/2025 | 151       | DURANTE CONSTRUCTION INC. | NM16 - STEEL DOOR FRAME<br>INSTALL              | 3,964.63           |
| <b>Non-Payroll Total:</b> |       |            |           |                           |   | <b>\$10,483.03</b> |
| <b>Payroll Total:</b>     |       |            |           |                           |   | <b>\$0.00</b>      |
| <b>Balance Forward:</b>   |       |            |           |                           |   | <b>\$52,756.11</b> |
| <b>Report Total:</b>      |       |            |           |                           |   | <b>\$63,239.14</b> |

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  
2024-2025 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 2024-2025 fiscal year beginning July 1, 2024 and ending June 30, 2025.

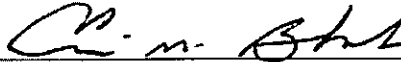
This audit contract was approved by the Board of Education and entered in the minutes of its meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

**ATTEST:**

|                     |                    |                                 |
|---------------------|--------------------|---------------------------------|
| _____<br>Clerk      | _____<br>President |                                 |
| _____<br>District   | _____<br>County    | _____<br>County/District Number |
| Approved this _____ | Day of _____       | 2025.                           |

Bledsoe, Hewett & Gullekson, CPAs, PLLLC

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, 2025**

Contracts dated prior to January 20, 2025, 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  
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 11, 2025

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, 2025.

**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, 2025. 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 25-26 Temporary Appropriations, if needed
- Confirmation of 2025-26 Estimate of Needs
- State Auditor and Inspector's filing fee for the 24-25 audit
- Presentation of the 24-25 audit report to your Board of Education
- Assist in preparation of supplemental appropriations, if necessary
- Assist in preparation of 24-25 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, investments, 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: \_\_\_\_\_

## SHA STAFF CONTRACTS FOR BOARD APPROVAL

|    | A                      | B                     |
|----|------------------------|-----------------------|
| 1  | <b>Name</b>            | <b>Position</b>       |
| 2  | ALKIRE, COREY          | READING SPECIALIST    |
| 3  | AMOUS, LACRESHA        | TEACHER-1ST           |
| 4  | AZTETE-CASTRO, MELANIE | PARA                  |
| 5  | BATE, KRISTINA         | TEACHER-4TH           |
| 6  | BELL, MATT             | TEACHER-TECHNOLOGY    |
| 7  | BURNETT, TIFFANY       | TEACHER-PRE-K         |
| 8  | BUSH, JACQUE           | TEACHER-LITERARY ARTS |
| 9  | COBB, DAIJHA           | PART-TIME HEALTH AIDE |
| 10 | COTTON, ISLEIGH        | TEACHER-PRE-K         |
| 11 | HILL, MICAH            | PARA                  |
| 12 | HOMAN, ANNA            | TEACHER-3RD           |
| 13 | HORNBEAK, MONESHA      | TEACHER-K             |
| 14 | KIME, BECKY            | BUSINESS MANAGER      |
| 15 | KING, KIM              | TEACHER-SPECIAL ED    |
| 16 | LOFGREN, TARA          | TEACHER-ART           |
| 17 | MAHAN, MADELINE        | TEACHER-K             |
| 18 | MARCOS-JAZLUYN         | TEACHER-3RD           |
| 19 | MARSHALL, AMY          | PARA-PREk-PART TIME   |
| 20 | MARTINEZ, ANGELA       | TEACHER-1ST           |
| 21 | MEEKER, JACKIE         | TEACHER-4TH           |
| 22 | MELDRUM, HEATHER       | COUNSELOR             |
| 23 | PERALTA, MARIA         | PARA-SPECIAL ED       |
| 24 | RAYNER, RUTHIE         | PRINCIPAL             |
| 25 | RICHARDSON, LAURA      | TEACHER-2ND           |
| 26 | ROWE, EBBONY           | TEACHER-MUSIC         |
| 27 | SAVAGE, CHRISTY        | ASST TO PRIN/OFF MGR  |
| 28 | SHARBER, LYNNE         | TEACHER-1ST           |
| 29 | SIVARD, JAYNE          | TEACHER-PRE-K         |
| 30 | WALKE, VICTORIA        | PARA                  |
| 31 | WILLIAMS, LAUREN       | PARA-1ST              |
| 32 | WILSON, MAJOR          | TEACHER-PE            |
| 33 | WILSON, MARIAH         | TEACHER-2ND           |
| 34 | WRIGHT, McQUALLIAS     | PARA                  |
| 35 |                        |                       |
| 36 |                        |                       |
| 37 | TOTAL                  | \$1,577,219           |



February 5, 2025

**VIA EMAIL ONLY**

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

Mrs. Babbit,

This letter is to serve as official notification of your annual base rent amount for the upcoming 2025-2026 school year.

Per Section 2.1 in the lease your rent amount is \$10 per student on your accreditation report. You reported 293 students, so your annual rent for the upcoming school year will be \$2,930. 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](http://www.okcps.org)

## SHA Password Policy

Stanley Hupfeld Academy password policy is put into place to protect the integrity of our school information systems and reduce ransomware attacks and hacking

District staff should refrain from using any words, like school mascots, school names, or school colors, that are easy for hackers to obtain from researching your district website. The OSBI/FBI recommended staff have passwords that are at least eight characters long with two capital letters, a mix of letters and numbers, and two special characters.

SHA will have multi-factor authentication on any cloud-based systems that the school utilizes.

Passwords should not be shared with other staff or family members.