

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE
OKLAHOMA COUNTY, OKLAHOMA
COMBINED BALANCE SHEET - REGULATORY BASIS -
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2014

	<u>Governmental Fund Types</u>
	<u>General</u>
<u>ASSETS</u>	
Cash and Investments	\$ <u>204,118.09</u>
Total Assets	\$ <u><u>204,118.09</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>	
Liabilities:	
Warrants payable	\$ 91,112.37
Encumbrances	<u>20,327.25</u>
Total Liabilities	<u>111,439.62</u>
Fund Equity:	
Unreserved:	
Undesignated	<u>92,678.47</u>
Total fund balances	<u>92,678.47</u>
Total Liabilities and Fund Balances	\$ <u><u>204,118.09</u></u>

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

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE
OKLAHOMA COUNTY, OKLAHOMA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - REGULATORY BASIS -
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2014

	<u>General Fund</u>
Revenues:	
Local sources	\$ 277,093.73
Intermediate sources	0.00
State sources	1,765,755.42
Federal sources	<u>398,765.50</u>
Total Revenues Collected	<u>2,441,614.65</u>
Expenditures:	
Instruction	1,464,348.51
Support services	833,570.11
Non - Instructional services	209,915.97
Capital outlay	0.00
Other outlays	<u>37,336.80</u>
Total Expenditures	<u>2,545,171.39</u>
Excess of revenue over (under) expenditures	(103,556.74)
Adjustments to prior year encumbrances	<u>773.01</u>
Excess of revenues and other sources over (under) expenditures and other uses	(102,783.73)
Beginning fund balance	<u>195,462.20</u>
Ending fund balance	<u>\$ 92,678.47</u>

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

STANLEY HUPFELD ACADEMY AT WESTERN VILLAGE
OKLAHOMA COUNTY, OKLAHOMA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL - REGULATORY BASIS
BUDGETED GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2014

	General Fund		
	Original Budget	Final Budget	Actual
Beginning fund balances, budgetary basis	\$ 195,462.20	\$ 195,462.20	\$ 195,462.20
Revenues:			
Local sources	508,500.00	508,500.00	277,093.73
Intermediate sources	0.00	0.00	0.00
State sources	1,686,165.36	1,686,165.36	1,765,755.42
Federal sources	<u>375,439.46</u>	<u>375,439.46</u>	<u>398,765.50</u>
Total Revenue, budgetary basis	<u>2,570,104.82</u>	<u>2,570,104.82</u>	<u>2,441,614.65</u>
Expenditures:			
Instruction	1,684,744.14	1,684,744.14	1,464,348.51
Support services	833,570.11	833,570.11	833,570.11
Non - Instructional services	209,915.97	209,915.97	209,915.97
Capital Outlay	0.00	0.00	0.00
Other Outlays	37,336.80	37,336.80	37,336.80
Debt Service:			
Principal retirement	0.00	0.00	0.00
Interest and fiscal agent charges	0.00	0.00	0.00
Judgments paid	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures, budgetary basis	<u>2,765,567.02</u>	<u>2,765,567.02</u>	<u>2,545,171.39</u>
Excess of revenue and beginning fund balances over (under) expenditures - budgetary basis	0.00	0.00	91,905.46
Other financing sources (uses):			
Bond sale proceeds	0.00	0.00	0.00
Operating Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess of revenues and other sources over (under) expenditures and other uses	0.00	0.00	91,905.46
Adjustments to prior year encumbrances	0.00	0.00	773.01
Prior Period Adjustments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ending fund balances	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 92,678.47</u>

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

00361	78.88	.00	Admin	00470	45.37	.00	Admin
00362	25.00	.00	Admin	00472	2,077.00	.00	Building
00363	768.00	.00	Admin	00473	8.62	.00	Building
00364	820.00	.00	Admin	00474	53.74	.00	Classroom
00365	48.33	.00	Admin	00477	203.95	.00	Admin
00366	18.56	.00	Admin	00481	69.62	.00	Admin
00367	470.00	.00	Admin	00485	48.98	.00	Admin
00368	61.58	.00	Admin	00487	43.27	.00	Admin
00370	63.72	.00	Admin	00488	1,085.00	.00	Admin
00374	186.00	.00	Building	00491	25.47	.00	Admin
00381	33.98	.00	Admin	00492	95.76	.00	Admin
00382	214.80	.00	Admin	00497	142.76	.00	Admin
00383	518.81	.00	Admin	00501	177.00	.00	Admin
00390	241.50	.00	Admin	00502	50.00	.00	Admin
00391	311.26	.00	Admin	00503	49.93	.00	Building
00392	35.00	.00	Classroom	00505	134.54	.00	Admin
00393	167.50	.00	Admin	00506	40.10	.00	Building
00394	444.64	.00	Admin	00514	10.00	.00	Admin
00397	95.00	.00	Building	00515	90.00	.00	Admin
00398	568.88	.00	Admin	00516	28.27	.00	Admin
00399	126.82	.00	Admin	00517	120.98	.00	Building
00401	150.00	.00	Admin	00519	570.00	.00	Admin
00402	176.77	.00	Admin	00520	53.82	.00	Building
00403	144.29	.00	Admin	00521	432.50	.00	Admin
00404	15.00	.00	Admin	00522	23.12	.00	Building
00405	117.47	.00	Admin	00523	209.97	.00	Admin
00406	59.00	.00	Admin	00524	238.36	.00	Admin
00407	173.82	.00	Admin	00525	10.00	.00	Admin
00409	2,999.99	.00	Building	00528	2,044.00	.00	Building
00411	120.96	.00	Admin	00529	820.08	.00	Admin
00417	4,356.38	.00	Insurance	00530	25.86	.00	Admin
00418	26.90	.00	Admin	00531	95.00	.00	Building
00419	154.62	.00	Admin	00536	21.95	.00	Admin
00421	92.14	.00	Utility Svcs	00537	.00	.00	Admin
00423	10.27	.00	Admin				
00427	1,204.77	.00	Admin	TOTAL:	45,907.42	.00	
00430	457.49	.00	Admin				
00432	235.00	.00	Admin				
00437	774.06	.00	Building				
00438	100.00	.00	Admin				
00439	110.70	.00	Admin				
00441	155.39	.00	Building				
00442	49.40	.00	Admin				
00444	39.95	.00	Admin				
00445	62.82	.00	Admin				
00447	210.00	.00	Admin				
00449	552.98	.00	Technology				
00450	54.56	.00	Technology				
00451	564.95	.00	Classroom				
00452	493.38	.00	Classroom				
00453	21.58	.00	Admin				
00456	90.00	.00	Admin				
00458	212.80	.00	Admin				
00460	20.88	.00	Building				
00461	.00	.00	Admin				
00462	96.40	.00	Admin				
00463	108.53	.00	Admin				
00464	37.88	.00	Admin				
00466	165.00	.00	Building				
00468	313.31	.00	Building				
00469	138.00	.00	Building				