



# Stargate School

## Governance Board Business Meeting

Published on May 19, 2026 at 10:16 AM MDT

Amended on May 20, 2026 at 7:00 PM MDT

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### Date and Time

Wednesday May 20, 2026 at 6:00 PM MDT

### Location

All meetings will be virtual unless otherwise noted.

Zoom Info: Join Zoom Meeting

<https://zoom.us/j/83148823532?pwd=qLJr9OMQdsLBsjht95dyr3CcdC5G4M.1>

Meeting ID: 831 4882 3532

Passcode: eagles

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### Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>6:00 PM</b>
<b>A.</b> Call the Meeting to Order		Lindsey Paquette	
<b>B.</b> Roll Call		Lindsey Paquette	1 m
<b>C.</b> Reading of Stargate Mission		Any Board member	1 m
A volunteer from the Board reads the Stargate Mission:			

	Purpose	Presenter	Time	
<p>Stargate School will provide a differentiated program designed specifically to meet the needs of identified intellectually gifted learners in order to challenge each student's academic abilities, support their unique emotional needs, promote individual character development and encourage a life-long love of learning.</p>				
<b>D.</b>	Recognitions and Appreciations	Discuss	ED and/or Board Members	5 m
<p>Executive Director and/or Board Members may highlight special contributions or achievements of members of our community (students, staff, volunteers). (Optional participation)</p>				
<b>II.</b>	<b>Approve Consent Agenda Items</b>		<b>6:07 PM</b>	
<b>A.</b>	Agenda for May 20, 2026 Governance Board Meeting	Vote	Lindsey Paquette	1 m
<b>B.</b>	Approve Minutes from April 14, 2026 Business Meeting	Approve Minutes		
<b>III.</b>	<b>School Operations</b>		<b>6:08 PM</b>	
<b>A.</b>	Finance - Proposed 2026-2027 Budget, Form 990s  See email from Sheila Mischke 5/18/26	FYI	Finance Team	30 m
<b>B.</b>	Executive Director Report	FYI	Robin Greene	15 m
<b>IV.</b>	<b>Public Comment</b>		<b>6:53 PM</b>	
<p>Public Comments Reminder: The board meeting is structured to allow the Governance Board to conduct its business in a timely manner. Comments may not be immediately addressed but may be considered as future agenda items.</p>				
<p>Comments are limited to 3 minutes each, and total time allotted for all public comments will not exceed 45 minutes. Those wishing to speak that do not get the opportunity to do so can submit their comments to <a href="mailto:governance@stargateschool.org">governance@stargateschool.org</a> or may attend the next board meeting to do so. Please note that time may not be donated to others and comments are expected to maintain professional courtesy, civility, and respect.</p>				

	Purpose	Presenter	Time
<b>A. Public Comment</b>	FYI		15 m
<p>Community members are offered an opportunity to sign up for Public Comment at the beginning of each meeting. Only those who have signed up are permitted to offer comment during this time. The "Public Comment Reminders" are read by a Board Member prior to any comments being heard.</p> <p>Anyone wishing to speak must sign-in before the public comment portion of the meeting at <a href="#">this link</a>.</p> <p><a href="#">Public Comment Sign Up</a></p>			
<b>B. Public Comment Response</b>	FYI	Any Board Member	5 m
<p>The Board is given an opportunity, but is not required, to offer a response to any Public Comment.</p>			
<b>V. Committee Reports</b>			<b>7:13 PM</b>
<b>A. Written Committee Reports</b>	FYI		
<p>*Please post committee goals and signed Handbooks in Committees folder*</p> <p>Monthly reports, if any, from the following committees will be posted here for pre-read. The Board will not spend time discussing these in detail, but may respond to specific questions presented within the report.</p> <ol style="list-style-type: none"> <li>1. Elections Committee</li> <li>2. Finance Committee</li> <li>3. Fundraising Allocation Committee</li> <li>4. Recruiting Committee</li> <li>5. School Accountability Committee</li> </ol>			
<b>B. SAC - 3/31/26 KPI Report</b>	FYI	SAC	10 m
<p><a href="#">KPI Report 3.31.26</a></p>			
<b>C. Recruiting Committee - Board Election Results</b>	FYI	Lauren Steele	5 m
<b>D. Election Committee - Board Election Results</b>	FYI	Tien Tong	5 m
<b>VI. Action Items (Discuss and/or Vote)</b>			<b>7:33 PM</b>

	Purpose	Presenter	Time
Board Member votes will be taken on items requiring Board approval. Most of these items will have been reviewed and discussed during an earlier agenda item, so a motion to approve "as discussed" may be presented immediately, if appropriate.			
<b>A.</b>	Accept selection of Hinkle & Co as external auditor for 2026-2027	Vote	Samantha Howorko 1 m
<b>B.</b>	Approve the 2026-2027 Draft Budget Model	Vote	Samantha Howorko 1 m
<b>C.</b>	Accept 2024 Form 990s as prepared	Vote	Samantha Howorko 1 m
<b>D.</b>	Approve Surplus Allocation for Technology Investments and Chromebook Purchases	Vote	Lindsey Paquette 1 m
<b>E.</b>	First Reading of Policy 1.11 Executive Director Succession_Draft Revision 5.2026	Vote	Lindsey Paquette 1 m
	Updated to remove references to Executive Director of Operations and Finance <a href="#">Policy 1.11 Executive Director Succession_Draft Revision 5.2026</a>		
<b>F.</b>	First Reading of Policy 1.21 Board Vacancy and Independent Director Appointments - Draft Revision 5.2026	Vote	Lindsey Paquette 1 m
	Updated to new Bylaw section references <a href="#">Policy 1.21 Board Vacancy and Independent Director Appointments - Draft Revision 5.2026</a>		
<b>G.</b>	Prepare for June ED Year End Review	Discuss	Lindsey Paquette 5 m
<b>H.</b>	Board Responsibilities Re-allocation	Discuss	Lindsey Paquette 5 m
	<a href="#">2025-2026 Board Liaisons, Committees, &amp; Key Responsibilities</a>		
<b>I.</b>	Training Reminder - Training Due 5/31/26	FYI	Lindsey Paquette 1 m
	<a href="#">2025-2026 Board Member Training</a>		
<b>J.</b>	Ongoing Monitoring of Key Board Responsibilities	FYI	
	<a href="#">2025-2026 District Deliverables Per Our Charter</a>		
	Finance Budget & KPI Updates - See Finance presentations to Board each Aug, Jan, May, & Jun		
	Executive Director Evaluations - Executive Sessions with ED held each fall, mid-year, and June		
	<a href="#">2025-2026 Strategic Plan</a> - Note Board assignments		

	Purpose	Presenter	Time
<a href="#">2025-2026 Board Liaisons, Committees, &amp; Key Responsibilities</a> <a href="#">2025-2026 Board Policy Review Tracker</a> <a href="#">2025-2026 Board Member Training</a>			
<b>VII. Future Planning</b>			<b>7:50 PM</b>
<b>A.</b> Next Board Meeting Agenda and Board Packet	Discuss	Lindsey Paquette	5 m
Review proposed agenda for next month's meeting in Board On Track and suggest additions or changes.			
<b>B.</b> Next Admin Sync Meeting	Discuss	Lindsey Paquette	1 m
Two (rotating) Board Members are assigned to meet with our Executive Director at a specified time in the interim between Board meetings to maintain regular communication. Meetings are typically scheduled two weeks after each meeting on a Monday morning, if schedules permit.			
<b>VIII. Closing Items</b>			<b>7:56 PM</b>
<b>A.</b> Adjourn Meeting	Vote	Lindsey Paquette	
Motion and vote to officially adjourn.			

# Coversheet

## Approve Minutes from April 14, 2026 Business Meeting

**Section:** II. Approve Consent Agenda Items  
**Item:** B. Approve Minutes from April 14, 2026 Business Meeting  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for Governance Board Business Meeting on April 14, 2026

APPROVED



## Stargate School

### Minutes

#### Governance Board Business Meeting

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##### **Date and Time**

Tuesday April 14, 2026 at 7:00 PM

##### **Location**

Meeting will be held in person in the Secondary Commons and virtually.

Zoom Info: Join Zoom Meeting

<https://zoom.us/j/83148823532?pwd=qLJr9OMQdsLBsjht95dyr3CcdC5G4M.1>

Meeting ID: 831 4882 3532

Passcode: eagles

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##### **Directors Present**

H. Sonnenahalli, L. Challa, L. Paquette, L. Steele, M. Faulkner, S. Howorko

##### **Directors Absent**

K. Lindgren

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#### **I. Opening Items**

##### **A. Call the Meeting to Order**

L. Paquette called a meeting of the board of directors of Stargate School to order on Tuesday Apr 14, 2026 at 7:03 PM.

##### **B. Roll Call**

##### **C.**

## Reading of Stargate Mission

### D. Recognitions and Appreciations

SH - Finance team for all of their work on how to use excess funds and HMFA program planning

LC - SAC doing a lot of work the last two months on finding a new survey tool

LP - Staff who are running testing

## II. Approve Consent Agenda Items

### A. Approve Consent Agenda

L. Paquette made a motion to Approve the agenda for the April 14th 2026 meeting as discussed.

S. Howorko seconded the motion.

Add discussion on Independent Member and vote for new secretary due to resignation of K. Lindgren.

The board **VOTED** to approve the motion.

### B. Approve Minutes from March 17, 2026 Business Meeting

L. Paquette made a motion to approve the minutes from Governance Board Business Meeting on 03-17-26.

L. Challa seconded the motion.

Samantha abstained due to leaving prior meeting early.

The board **VOTED** to approve the motion.

## III. School Operations

### A. Finance Quarterly Reporting

See attached report.

### B. Executive Director Report

See attached report.

## IV. Committee Reports

### A. Written Committee Reports

### B. Recruiting Committee - Board Election Progress

Two applicants with background checks complete, more communications are scheduled to go out.

### C. Election Committee - Board Election Plan, Simply Voting Funding (if needed)

Election committee is prepared for upcoming election.  
Election committee is prepared for upcoming election.

## V. Action Items (Discuss and/or Vote)

### A. Review Board Self-Evaluation

Board went over the results of our Self-Evaluation and discussed bringing forward at the strategic plan.

### B. Approve funds for Simply Voting

This was previously approved.

### C. Renew Board On Track Contract

L. Paquette made a motion to Motion to approve the 2026-2027 Board On Track renewal contract as discussed.

L. Challa seconded the motion.

The board **VOTED** to approve the motion.

### D. Volunteerism

Board discussed high level what we want to see for a future discussion, largely focused on data that we have and go-forward plans for increasing volunteerism.

### E. Ongoing Monitoring of Key Board Responsibilities

Independent - On hold until after parent director, but all Board members will reach out to network in interim.

Secretary - Vote

Lindsey makes a motion to appoint Lauren as secretary for the remainder of the school year. Lumakar second. Unanimously pass.

Lindsey made a motion to approve up to \$500,000 for staff bonuses for the FY25-26 school year contingent on finance committee approval, Lumakar second. Passed unanimously.

## VI. Future Planning

### A. Next Board Meeting Agenda and Board Packet

Discussed items to be included on the May agenda, future trainings and working sessions. Board will have a working session around the admissions policy prior to our May meeting and Board will have a finance training/overview prior to our June meeting. Volunteerism working session will be scheduled over the summer.

### B.

### Next Admin Sync Meeting

Admin sync scheduled for April 27th at 8:30am with Lindsey and Harri.

### C. Upcoming Events

## VII. Closing Items

### A. Adjourn Meeting

L. Paquette made a motion to adjourn the meeting at 8:46pm.

L. Challa seconded the motion.

The board **VOTED** to approve the motion.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:47 PM.

Respectfully Submitted,

S. Howorko

# Coversheet

## Executive Director Report

**Section:** III. School Operations  
**Item:** B. Executive Director Report  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** ED Report May 2026.pdf  
ED Report May 2026\_Updated V2.pdf



**Executive Director  
Governance Board of Directors Report**

**Date:** 5/15/2026

**Prepared by:** Dr. Robin Greene, Executive Director

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**Student Celebration/Highlight:**

- John Irwin award winner- award presented on 5/15, 26th year in a row
- Two 8th graders finished their internship with Representative Phillips and were awarded certificates- their input made it into bills related to education
- 846 AP testers this year, 100 more than last year!

**Strategic Work:**

- **Engaged Community**
  - On track: Strengthening partnerships with the League, local filmmaker, City Council members, Chamber of Commerce by establishing relationships and arranging school visits.
  - City Council supported Robotics travel
- **Financial Stability**
  - Accountability Chart Complete
  - Org chart being finalized, including one that shows where we will be in two years
- **Exceptional Staff**
  - There are no schools with double planning for elementary
    - Schools with expanded planning time have early dismissal for students at least one day a week
- **Differentiated Learning Environment**
  - Comprehensive audit underway of specials
  - This is a goal that I may have to expand into next year
    - Parents asked for K-12 what types of electives or classes would they like to see at Stargate

**Additional Updates:**

- **Shared Decision Making:**
  - Salary Committee recommendations: Bring staff up to Adams12 certified and classified schedules and support a 1% raise with mill levy funds
  - Curriculum Adoption Committee narrowed literacy curriculum down to 3 curricula
- **Admissions/Enrollment:**
  - See Kelli Stuart's working session
  - Need to discuss Foreign Exchange students and Stargate



**Executive Director  
Governance Board of Directors Report**

**Date:** 5/15/2026

**Prepared by:** Dr. Robin Greene, Executive Director

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**Hiring Update:**

Tech teacher hired

Social Studies teacher hired

3rd grade teacher hired

Tech Specialist interviews underway - hoping to offer a position within in the next two weeks

Librarian Posted- interviews the first week of June

Gifted Mental Health- beginning next week

.5 Psych- beginning the first week of June

**Time Sensitive Funding Request:**

Allocate up to 400,000 from the one time mill dollars we received to purchase our chromebooks for 6th grade and 8th grade as well as a new cart of chromebooks for 4th grade.

This 400,000 also includes licenses, expedited shipping, "white glove service" to help set up the 400 chromebooks, cloud back up service, and additional staff laptops and replacements.

# Coversheet

## Election Committee - Board Election Results

**Section:** V. Committee Reports  
**Item:** D. Election Committee - Board Election Results  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** Election Committee Report to Board\_05.19.26.docx.pdf

## May 2026 Report to the Stargate Governing Board

<b>Committee Name:</b>	Election
<b>Members:</b>	Tien Tong, Yaning Liu Board liaisons: Lauren Steele, Hari Sonnenahali
<b>Report Date:</b>	05/18/2026
<b>Meeting Dates:</b>	04/30/2026 - finalize the ballot 05/18/2026 - ratification meeting
<b>Summary:</b>	
<p><b>Ratification results and Election Committee discussions</b> In attendance: Tien, Yaning, Lauren</p> <p><b>**Please see hyperlink below for Official Certified Election Results.</b></p> <p>Validation:</p> <ul style="list-style-type: none"> <li>• Bi-member password protection and verification of the last login known to the committee.</li> <li>• No unordinary IP cluster activity.</li> </ul> <p>Verification of results:</p> <ul style="list-style-type: none"> <li>• 326/2222 Electors voted (14.7%); Lindsey Paquette received 307 (55%) votes and Andea Falken received 251 (45%) votes</li> <li>• Committee approved accepting the results, declaring Lindsey Paquette and Andrea Falken as elected for the two open Boards seats.</li> </ul> <p>Close-out</p> <ul style="list-style-type: none"> <li>• Tien will work with Stacy to draft a message to the community</li> <li>• Lauren will notify the Board and contact candidates Elected to notify them of results</li> </ul> <p>4/30 Ballot set up meeting</p> <ul style="list-style-type: none"> <li>• In attendance: Tien, Yaning, Lauren</li> <li>• Unique election year due to the number of candidates matching the number of open seats. Committee worked on messaging this situation to the community, and asking them to still vote. According to Election Policy, in this circumstance, an election must still occur and candidates must receive at least one vote to be declared “elected”.</li> <li>• Discussed a by-law policy <b>Section 4.3.5</b> regarding quorum for official functions. The committee consulted Lindsey Paquette for interpretation and ultimately determined that this rule is intended for meeting functions and does not apply to board/committee elections.</li> <li>• Tien will work with Stacy on comms/reminders to vote</li> <li>• Setup four ballots/reminders to be sent out throughout election</li> <li>• Total cost: \$933</li> </ul>	

**Questions for the Board:**

- 1) When do we plan to put proposed by-law changes back on the ballot? If so, what do we need to do to plan? Notably, what is the plan for getting the participation rate needed?
- 2) Do we want to consider revising the Election policy regarding the required election for when the number of candidates match the number of seats?

**Election Results Document:**

[2026 Spring Election](#) folder includes all voting records & trend data, including the following documents:

- 1) Certified Election Results PDF - Staff and Community Election outcomes
- 2) All Candidate information
- 3) Year-End "By the Numbers" Report - year-end voting summary

[Election Summary Info](#) - contains year-over-year trend reports

## Coversheet

### Accept selection of Hinkle & Co as external auditor for 2026-2027

**Section:** VI. Action Items (Discuss and/or Vote)  
**Item:** A. Accept selection of Hinkle & Co as external auditor for 2026-2027  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Hinkle.pdf



**HINKLE &  
COMPANY**  
Strategic PC  
Business Advisors

March 25, 2026

Board of Directors  
Stargate Charter School  
14530 Washington Street  
Thornton, Colorado 80023

We are pleased to confirm our understanding of the services we are to provide to the Stargate Charter School (the School). We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the related notes to the financial statements, which collectively comprise the basic financial statements of the School, as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Stargate Charter School's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

As part of our engagement, we will apply certain limited procedures to Stargate Charter School's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Supplementary Pension Disclosures
3. Budgetary Comparison Schedules

Office Locations:

Colorado Springs, CO  
Denver, CO  
Frisco, CO  
Tulsa, OK

Denver Office:

750 W. Hampden Avenue,  
Suite 400  
Englewood,  
Colorado 80110  
TEL: 303.796.1000  
FAX: 303.796.1001  
[www.HinkleCPAs.com](http://www.HinkleCPAs.com)

### **Audit Objective**

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America. Our audit will include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion on the financial statements is other than unmodified, we will fully 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 an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

### **Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether (1) from errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or regulations that are attributable to the School or to acts by management or employees acting on behalf of the School.

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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors or 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 regulations that come to our attention, unless clearly inconsequential. 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.



### **Audit Procedures – Internal Control**

Our audit will include obtaining an understanding of the School and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. 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 standards established by the American Institute of Certified Public Accountants.

### **Audit Procedures – Compliance**

Identifying and ensuring that the School complies with laws, regulations, contracts, and agreements is the responsibility of management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the School's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of your financial statements and related notes; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation of the financial statements.

Management is also responsible for making 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, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the School from whom we determine it necessary to obtain audit evidence.

Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written 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 as a whole.



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Management is 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 or illegal acts affecting the School involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts 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 received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the School complies with applicable laws and regulations.

Management is responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

### **Fees and Timing**

Jim Hinkle is the engagement partner for the audit services specified in this letter. His responsibilities include supervising the auditing services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees for these services will be at our standard hourly rates plus out-of-pocket costs (such as printing, postage, travel, etc.) except that we agree that our maximum fee, including expenses, will not exceed \$10,750. Our invoices for these fees will be rendered as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Our fees to prepare the Form 990 tax returns will not exceed \$1,800 for each tax return.

### **Other Matters**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.



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We appreciate the opportunity to be of service to the Stargate Charter School 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 letter, and return it to us.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

*Hick & Company, PC*

This letter correctly sets forth the understanding of the Stargate Charter School.

By \_\_\_\_\_  
Title Executive Director  
Date \_\_\_\_\_





Finley & Cook, PLLC   
405-878-7300   
Finley-Cook.com   
1421 East 45th Street   
Shawnee, OK 74804

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## **Report on the Firm's System of Quality Control**

To the Partners of Hinkle & Company, PC and  
the Peer Review Committee of the Oklahoma Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Hinkle & Company, PC (the "firm") in effect for the year ended September 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### **Required Selections and Considerations**

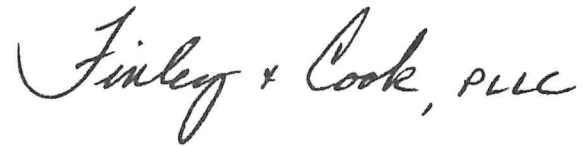
Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

To the Partners of Hinkle & Company, PC and  
the Peer Review Committee of the Oklahoma Society of CPAs  
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**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Hinkle & Company, PC in effect for the year ended September 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Hinkle & Company, PC has received a peer review rating of *pass*.

A handwritten signature in cursive script that reads "Finley & Cook, PLLC". The signature is written in black ink and is positioned to the right of the date and location text.

Shawnee, Oklahoma  
August 30, 2023

December 04, 2023

James Hinkle  
Hinkle & Company PC  
5028 E 101st ST Ste A  
Tulsa, OK 74137-5821

Dear James Hinkle:

It is my pleasure to notify you that on November 30, 2023, the Oklahoma Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is March 31, 2026. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*OSCPA Peer Review Committee*

Peer Review Committee  
peerreview@oscpa.com  
1-800-522-8261 ext. 3810

cc: Danny Bledsoe

Firm Number: 900010140928

Review Number: 601404