



Meeting of the Board of Directors
Western Gateway Elementary School

Thursday, November 18, 2021
5:00 pm

P.O. Box 2362 Oklahoma City, OK 73101
1300 SW 15th Street Oklahoma City, OK 73108
www.westerngateway.school

Western Gateway Elementary School, Inc.
Board of Directors Meeting
A G E N D A

November 18, 2021, 5:00 PM

1300 SW 15th Street, Oklahoma City, OK 73108

Board members:

Blair Humphreys, Pete White, Ashley Terry, Edgar Medina

School Representatives:

Heather Zacarias, Head of School; Diana Bedwell, Administrative Assistant; Leslie Batchelor, Legal Counsel; Steve Huff, Charter School Consultant

Access to the board agenda will be posted on the Western Gateway Website,

<https://www.westerngateway.school> *Click on About Us, then click on Board of Directors, scroll down to 2020-21 meetings for the agenda.

Official action can be taken only on items that appear on the Agenda. The WGES Board of Directors may adopt, approve, ratify, deny, defer, recommend, amend, strike, or continue any agenda item. When more information is needed to act on an item, the Board or the Chair may refer the matter to the Head of School or Legal Counsel. The Board may also refer items to staff or committees for additional study. Under certain circumstances, items are deferred to a specific later date or stricken from the agenda entirely.

1. Call to Order & Welcome Blair Humphreys
2. Roll Call Blair Humphreys
3. Head of School Update Heather Zacarias
 - a. Community Engagement
 - b. Facility and Maintenance
4. Presentation and discussion of University of Central Oklahoma Nexus Grant- Dr. April Haulman
5. Presentation and discussion of WGES Financial Reports- Jeff Jenkins, Jenkins & Kemper CPA
6. Consent Agenda Blair Humphreys

The following items concern reports and items of a routine nature normally approved at Board meetings. They will be considered and voted on together as a group with one vote; provided that any Board member may ask that one or more items be considered and voted on separately. The Consent Agenda includes discussion, consideration, and possible action upon the following items:

- a. Approval of Minutes from September 16, 2021
 - b. Approval of September and October 2021 financial reports
 - c. Approval of Purchase Orders # 2022-11-55 through 2022-11-62 and any changes to any prior existing purchase orders
 - d. Approval of Purchase Order #2022-81-4 and any changes to any prior existing purchase orders
7. Consideration and possible action to approve sub-accounts for WGES Activity Account
 - a. 801 T-shirts/Uniforms
 - b. 802 Car Tags
 - c. 804 Yard Signs
8. Comments by board members and/or public comments.
9. New business
10. Adjourn

WESTERN GATEWAY ELEMENTARY SCHOOL, INC.

Minutes

Board of Directors Regular Meeting

Thursday, September 16, 4:00 pm

This meeting of the Board of Directors of Western Gateway Elementary School, Inc. was held on Thursday, September 16, 2021 at 4:00 pm. The meeting was held in person at 1300 SW 15th Street, Oklahoma City.

Statement of Compliance with the Oklahoma Open Meeting Act:

The meeting agenda was delivered to the Oklahoma County Clerk on Monday, September 13, 2021, and had been posted on September 14, 2021 on the school website: <http://www.westerngateway.school>

1. Call to Order

Mr. Blair Humphreys called the meeting to order at 4:05 p.m. on September 16, 2021.

2. Roll Call

Mr. Humphreys called the roll. Board members present were: Mr. Humphreys, Mr. Pete White, and Ms. Ashley Terry. Others present were: Heather Zacarias (Head of School), Leslie Batchelor (Legal Counsel), Steve Huff, and Diana Bedwell.

3. Facility Update from Wheeler Community Foundation, Inc.

Ms. Terry gave a Facility update. Western Gateway Elementary School was issued a Temporary Certificate of Occupancy on August, 16, 2021. There have been several pandemic related delays, but the facility is progressing well. There are just some finishing touches that need to be completed. Southwest 15th Street is still under construction.

4. Update from Heather Zacarias, Head of School

Ms. Zacarias shared an enrollment and operations update. WGES enrollment is currently at 164 students. Two additional Pre-K students will be added next week. WGES is still within budget with state aid numbers. Ms. Zacarias also updated the Board with the operations of Western Gateway. In August WGES hosted a Meet the Teacher event on campus. There was also a virtual Curriculum Night, that was held on Google Meet. Teachers were able to connect with families virtually. Some exciting things happening this month are t-shirt sales and picture day. Ms. Zacarias, teachers and parents were interviewed by K-FOR for a story that will highlight Hispanic Heritage Month.

5. Consideration and authorization of WGES Consent Agenda

A motion was made by Mr. White to approve the Western Gateway consent agenda. The motion was seconded by Ms. Terry, and approved on the following vote:

Ayes: White, Humphreys, Terry

Nays: none

6. Consideration and possible action to approve WGES Estimate of Needs for 2022.

Mr. White made a motion to approve WGES Estimate of Needs for 2022. The motion was seconded by Ms. Terry.

Ayes: White, Humphreys, Terry

Nays: none

7. Board Comments

None

8. New Business

None

9. Adjournment

A motion was made by Mr. White to adjourn the meeting. The motion was seconded by Ms. Terry and approved on the following vote:

Ayes: Terry, Humphreys, White

Nays: none

The meeting was adjourned at 5:09 pm.

Edgar Medina, Board Secretary

**WESTERN GATEWAY CHARTER SCHOOL
OKLAHOMA CITY, OKLAHOMA**

MONTHLY FINANCIAL REPORT

September 30, 2021 and Year to Date

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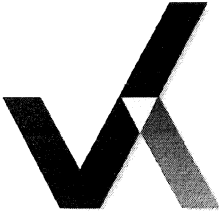
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Gifts Fund Revenue/Expenditure Summary



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

October 3, 2021

Honorable Board of Education
Western Gateway Elementary School
Oklahoma City, Oklahoma

We have compiled the accompanying statement of assets, liabilities, and net assets – cash basis for the Western Gateway Elementary School as of September 30, 2021 and the related statements of revenues and expenses – cash basis for the three (3) months then ended. Prior year's comparative revenue and expense information and current year budgetary information are included in the related statements of revenue and expenses, as well as items listed in the table of contents under the heading supplemental information, which are presented only for analysis purposes. Our compilation was performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting and the budget laws of the State of Oklahoma, which is a basis of accounting other than generally accepted accounting principles.

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

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

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

We are not independent with respect to Western Gateway Elementary School

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

WESTERN GATEWAY CHARTER SCHOOL - 2021-22 FISCAL YEAR
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS
AT SEPTEMBER 30, 2021

	General Fund	Gifts Fund	Totals
Assets			
Cash	\$ (76,557.21)	388,283.61	311,726.40
Liabilities			
Outstanding Payments	28,607.09	-	28,607.09
 Net Assets	 \$ (105,164.30)	 388,283.61	 283,119.31

WESTERN GATEWAY CHARTER SCHOOL - 2021-22 FISCAL YEAR
STATEMENT OF REVENUE AND EXPENSES- GENERAL FUND - CASH BASIS

	Source Codes	2020-21 Actual	2020-21 As of 9/30/20	% of YTD to Actual	2021-22 Budgeted	2021-22 As of 9/30/21	% of YTD to Budgeted
<u>Revenue</u>							
Reimbursements	1500	-	-	N/A	\$ 2,500.01	2,500.01	100.0%
Donations - Miscellaneous	1610	\$ 5.01	0.01	0.2%	-	-	N/A
Donations - Inasmuch (Proj. 001)	1610	102,919.34	-	0.0%	250,000.00	-	0.0%
Donations - Wheeler (Proj. 002)	1610	1,958.38	1,958.38	100.0%	-	-	N/A
Donations - Walton (Proj. 003)	1610	150,654.61	-	0.0%	-	-	N/A
Donations - Wheeler Rent (Proj. 006)	1610	-	-	N/A	482,581.77	43,871.07	9.1%
Local CNP (prj 285)	1700	-	-	N/A	5,000.00	-	0.0%
Foundation and Salary Incentive Aid	3210	-	-	N/A	820,485.44	155,890.02	19.0%
Flexible Benefit Allowance	3250	-	-	N/A	120,000.00	-	0.0%
Title I pt. A (prj 511)	4210	-	-	N/A	52,974.49	-	0.0%
Title II pt. A (prj 541)	4271	-	-	N/A	6,700.24	-	0.0%
Special Education - Flow Through (prj 621)	4310	-	-	N/A	26,000.00	-	0.0%
Title IV, pt. A (prj 552)	4442	-	-	N/A	10,000.00	-	0.0%
CSP Grant (Proj. 771)	4462	358,804.64	-	0.0%	450,962.50	138,364.71	30.7%
Federal Meal Reimbursement	4700	-	-	N/A	100,000.00	-	0.0%
Correcting Entries	5000	3.00	3.00	100.0%	-	-	N/A
Total revenue		<u>614,344.98</u>	<u>1,961.39</u>	0.3%	<u>2,327,204.45</u>	<u>340,625.81</u>	14.6%
<u>Expenditures</u>							
Payroll		172,238.09	23,117.11	13.4%	1,137,415.54	215,557.57	19.0%
Accounts Payable		<u>442,106.89</u>	<u>10,010.50</u>	2.3%	<u>945,363.38</u>	<u>230,232.54</u>	24.4%
Total expenditures		<u>614,344.98</u>	<u>33,127.61</u>	5.4%	<u>2,082,778.92</u>	<u>445,790.11</u>	21.4%
Revenue over (under) expenses		-	(31,166.22)		244,425.53	(105,164.30)	
Net Assets (beginning)	6110	-	-	N/A	-	-	N/A
Other Financing Sources (Uses):							
Transfers available from Gift Fund		-	-		388,283.61	-	
Ending Net Assets		<u>\$ -</u>	<u>(31,166.22)</u>		<u>\$ 632,709.14</u>	<u>(105,164.30)</u>	

SUPPLEMENTAL INFORMATION

WESTERN GATEWAY CHARTER SCHOOL - 2021-22 FISCAL YEAR
GENERAL FUND -SUPPLEMENTAL REPORT OF REVENUE BY MONTH - CASH BASIS

	<u>Totals</u>	<u>July</u>	<u>August</u>	<u>September</u>
Donations - Wheeler Rent (prj 006)	43,871.07	-	43,871.07	-
Refunds and Other Local	2,500.01	0.01	2,500.00	-
State Aid	155,890.02	-	73,843.69	82,046.33
CSP Grant	138,364.71	-	82,180.42	56,184.29
	<u>340,625.81</u>	<u>0.01</u>	<u>202,395.18</u>	<u>138,230.62</u>

WESTERN GATEWAY CHARTER SCHOOL - 2021-22 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Project-Object)	Object	2020-21 Actuals	2021-22 Original Budget	2021-22 As of 9/30/21	% of YTD to Budg.
General Fund & Local Codes (Proj. 000)					
Salaries	100	\$ -	771,606.94	138,214.31	17.91%
Employee Benefits	200	-	172,143.38	31,493.70	18.30%
Worker's Comp./State Unempl.	270-280	-	10,000.00	-	0.00%
Administrative Services	310	-	6,000.00	1,500.00	25.00%
Educational Services	320	-	7,000.00	528.50	7.55%
Accounting Services	331	-	18,000.00	4,500.00	25.00%
Technology Services	340	-	500.00	500.00	100.00%
Water Service	411	-	4,000.00	1,726.64	43.17%
Cleaning Services	421	-	38,000.00	3,960.00	10.42%
Disposal Services	423	-	1,300.00	500.46	38.50%
Lawn Care Services	426	-	8,000.00	665.83	8.32%
Tech Repair Services	432	-	3,000.00	-	0.00%
Insurance Services	520	-	49,672.00	-	0.00%
Communications Services	530	-	16,000.00	3,204.00	20.03%
Advertising	540	-	340.00	-	0.00%
Printing Services	550	-	500.00	-	0.00%
General Supplies	600	-	10,205.00	504.40	4.94%
Building Supplies	618	-	20,000.00	5,500.47	27.50%
Electricity	624	-	36,000.00	1,388.65	3.86%
Furniture and Fixtures	651	-	500.00	972.68	194.54%
Technology Supply/Software	653	-	5,880.00	5,880.00	100.00%
Awards, Gifts, Decorations	680	-	2,360.00	825.46	34.98%
Dues and Fees	800	5.01	537.00	163.00	30.35%
Reimbursement/Correcting Entries	900	3.00	27,000.00	4,676.70	17.32%
Subtotal		8.01	1,208,544.32	206,704.80	17.10%
Donations - Inasmuch (Proj. 001)					
Salaries/Employee Benefits	100-299	-	65,347.65	13,134.00	20.10%
Legal Expenses	354	10,000.00	-	-	N/A
Professional Development	359	7,000.00	-	-	N/A
Insurance	520	5,561.90	-	-	N/A
Communications	530	15,000.00	-	-	N/A
Advertising	540	10,833.78	-	-	N/A
Printing	550	5,608.70	-	-	N/A
Office Supplies and Tech	600	48,814.96	1,931.00	-	0.00%
Dues and Fees	800	100.00	-	-	N/A
Subtotal		102,919.34	67,278.65	13,134.00	19.52%
Donations - Wheeler (Proj. 002)					
Communications	530	1,129.00	-	-	N/A
Office/Tech Supplies	600	829.38	-	-	N/A
Subtotal		1,958.38	-	-	N/A
Donations - Walton (Proj. 003)					
Salaries/Employee Benefits	100-299	4,574.42	884.08	884.08	100.00%
Workers Compensation	290	17.63	1,298.00	1,298.00	100.00%
Management Services	312	630.00	-	-	N/A
Legal Services	354	3,165.00	-	-	N/A
Communications	530	13,258.80	71.50	71.50	100.00%
Advertising	540	-	-	-	N/A
Office Supplies and Tech	600	39,094.54	55,428.50	3,047.54	5.50%
Dues and Fees	800	328.99	470.00	430.00	91.49%
Subtotal		61,069.38	58,152.08	5,731.12	9.86%
Donations - Wheeler Rent (Proj. 006)					
Building Rent	443	-	257,204.43	43,871.07	17.06%

WESTERN GATEWAY CHARTER SCHOOL - 2021-22 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Project-Object)	Object	2020-21 Actuals	2021-22 Original Budget	2021-22 As of 9/30/21	% of YTD to Budg.
Child Nutrition Program (Proj. various CNP)					
Food Service Management	570	-	100,000.00	7,224.97	7.22%
Kitchen Products and Supplies	617	-	7,000.00	1,481.09	21.16%
Subtotal		-	107,000.00	8,706.06	8.14%
Flexible Benefit Allowance (Proj. 331-335)					
Salaries/Employee Benefits	100-299	-	115,499.43	19,897.42	17.23%
Special Education (Proj. 621)					
Salaries/Employee Benefits	100-299	-	-	-	N/A
Medical Services	336	-	10,000.00	3,075.00	30.75%
General Supplies	600	-	-	-	N/A
Subtotal		-	10,000.00	3,075.00	30.75%
CSP Grant - OPSRC (Proj. 771)					
Salaries/Employee Benefits	100-299	167,663.67	11,934.06	11,934.06	100.00%
Workers Compensation	290	536.37	-	-	N/A
Administrative Services (EAS)	311	3,625.00	-	-	N/A
E-Rate Services	312	3,000.00	-	-	N/A
Accounting Services (OCAS)	331	3,700.00	-	-	N/A
Legal Services	354	16,000.00	10,000.00	2,350.00	23.50%
Professional Development (in house)	359	-	6,340.00	5,890.00	92.90%
Online Software/Communications	530	4,510.00	-	-	N/A
Advertising	540	13,500.00	990.00	990.00	100.00%
Office/Instructional Supplies	619	25,283.00	-	-	N/A
Books/Periodicals	640	-	113,574.63	20,428.03	17.99%
Furniture and Fixtures	651	173,947.40	578.82	-	0.00%
Technology Supplies/Software	653	36,256.90	103,582.50	102,778.55	99.22%
Machines	656	-	3,500.00	-	0.00%
Technology Related Hardware	733	-	6,700.00	-	0.00%
Fees/Registrations	800	367.53	1,900.00	300.00	15.79%
Subtotal		448,389.87	259,100.01	144,670.64	55.84%
Grand Total					
		\$ 614,344.98	2,082,778.92	445,790.11	21.40%
Payroll Expenses	100-200	172,238.09	1,137,415.54	215,557.57	18.95%
Non-Payroll Expenses	300-900	442,106.89	945,363.38	230,232.54	24.35%
Totals		\$ 614,344.98	2,082,778.92	445,790.11	21.40%

**WESTERN GATEWAY CHARTER SCHOOL - 2021-22 FISCAL YEAR
SUPPLEMENTAL TWO YEAR COMPARISON OF EXPENSES - CASH BASIS**

	2020-21 Expenditures		2021-22 Expenditures	
	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>
July	-	3.00	20,804.88	16,830.75
August	11,188.08	3.00	97,575.92	73,789.65
September	11,929.03	10,004.50	97,176.77	139,612.14
October	11,929.03	6,022.53	-	-
November	11,929.03	13,275.50	-	-
December	11,929.03	1,290.00	-	-
January	14,492.12	8,022.00	-	-
February	16,131.39	9,958.87	-	-
March	16,131.39	18,244.90	-	-
April	17,348.59	186,985.20	-	-
May	17,624.59	24,024.50	-	-
June	31,605.81	164,272.89	-	-
	<u>172,238.09</u>	<u>442,106.89</u>	<u>215,557.57</u>	<u>230,232.54</u>
		<u>614,344.98</u>		<u>445,790.11</u>

	2020-21 Expenditures		2021-22 Expenditures	
	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>
July	-	3.00	20,804.88	16,830.75
August	11,188.08	3.00	97,575.92	73,789.65
September	11,929.03	10,004.50	97,176.77	139,612.14
October	-	-	-	-
November	-	-	-	-
December	-	-	-	-
January	-	-	-	-
February	-	-	-	-
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
	<u>23,117.11</u>	<u>10,010.50</u>	<u>215,557.57</u>	<u>230,232.54</u>
		<u>33,127.61</u>		<u>445,790.11</u>

Revenue/Expenditure Summary

Options: Fund: 81, Date Range: 7/1/2021 - 9/30/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NONCATEGORICAL FUNDS	\$0.00	\$6,600.00	\$0.00	\$0.00	\$6,600.00	\$0.00	\$6,600.00
001 INASMUCH FOUNDATION	\$0.00	\$147,080.66	\$0.00	\$1,654.07	\$145,426.59	\$8,845.93	\$136,580.66
002 WHEELER COMMUNITY FOUNDATION	\$0.00	\$65,041.62	\$0.00	\$0.00	\$65,041.62	\$0.00	\$65,041.62
003 WALTON GRANT	\$0.00	\$174,345.39	\$0.00	\$6,000.00	\$168,345.39	\$0.00	\$168,345.39
004 PRIVATE DONATIONS	\$0.00	\$0.00	\$0.00	\$279.99	(\$279.99)	\$5,720.01	(\$6,000.00)
005 CROSSFIRST BANK (PLAYGROUND EQUIP)	\$0.00	\$1,850.00	\$0.00	\$0.00	\$1,850.00	\$0.00	\$1,850.00
007 TFCU	\$0.00	\$1,300.00	\$0.00	\$0.00	\$1,300.00	\$0.00	\$1,300.00
Total	\$0.00	\$396,217.67	\$0.00	\$7,934.06	\$388,283.61	\$14,565.94	\$373,717.67

**WESTERN GATEWAY CHARTER SCHOOL
OKLAHOMA CITY, OKLAHOMA**

MONTHLY FINANCIAL REPORT

October 31, 2021 and Year to Date

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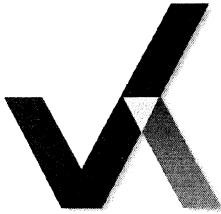
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Gifts Fund Revenue/Expenditure Summary



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

November 2, 2021

Honorable Board of Education
Western Gateway
Oklahoma City, Oklahoma

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

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We are not independent with respect to Western Gateway

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

WESTERN GATEWAY CHARTER SCHOOL - 2021-22 FISCAL YEAR
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS
AT OCTOBER 31, 2021

	<u>General Fund</u>	<u>Gifts Fund</u>	<u>Totals</u>
Assets			
Cash	<u>\$ (61,404.87)</u>	<u>384,433.65</u>	<u>323,028.78</u>
Liabilities			
Outstanding Payments	<u>55,673.90</u>	<u>99.95</u>	<u>55,773.85</u>
 Net Assets	 <u>\$ (117,078.77)</u>	 <u>384,333.70</u>	 <u>267,254.93</u>

WESTERN GATEWAY CHARTER SCHOOL - 2021-22 FISCAL YEAR
STATEMENT OF REVENUE AND EXPENSES- GENERAL FUND - CASH BASIS

	Source Codes	2020-21 Actual	2020-21 As of 10/31/20	% of YTD to Actual	2021-22 Budgeted	2021-22 As of 10/31/21	% of YTD to Budgeted
<u>Revenue</u>							
Reimbursements	1500	-	-	N/A	\$ 2,500.01	2,500.01	100.0%
Donations - Miscellaneous	1610	\$ 5.01	0.01	0.2%	-	-	N/A
Donations - Inasmuch (Proj. 001)	1610	102,919.34	-	0.0%	250,000.00	-	0.0%
Donations - Wheeler (Proj. 002)	1610	1,958.38	1,958.38	100.0%	-	-	N/A
Donations - Walton (Proj. 003)	1610	150,654.61	-	0.0%	-	-	N/A
Donations - Wheeler Rent (Proj. 006)	1610	-	-	N/A	482,581.77	97,204.41	20.1%
Local CNP (prj 285)	1700	-	-	N/A	5,000.00	-	0.0%
Foundation and Salary Incentive Aid	3210	-	-	N/A	820,485.44	229,732.66	28.0%
Flexible Benefit Allowance	3250	-	-	N/A	120,000.00	-	0.0%
Title I pt. A (prj 511)	4210	-	-	N/A	52,974.49	-	0.0%
Title II pt. A (prj 541)	4271	-	-	N/A	6,700.24	-	0.0%
Special Education - Flow Through (prj 621)	4310	-	-	N/A	26,000.00	-	0.0%
Title IV, pt. A (prj 552)	4442	-	-	N/A	10,000.00	-	0.0%
CSP Grant (Proj. 771)	4462	358,804.64	11,188.08	3.1%	450,962.50	238,953.09	53.0%
Federal Meal Reimbursement	4700	-	-	N/A	100,000.00	-	0.0%
Correcting Entries	5000	3.00	3.00	100.0%	-	-	N/A
Total revenue		<u>614,344.98</u>	<u>13,149.47</u>	2.1%	<u>2,327,204.45</u>	<u>568,390.17</u>	24.4%
<u>Expenditures</u>							
Payroll		172,238.09	35,046.14	20.3%	1,149,165.79	312,707.33	27.2%
Accounts Payable		<u>442,106.89</u>	<u>16,033.03</u>	3.6%	<u>969,999.51</u>	<u>372,761.61</u>	38.4%
Total expenditures		<u>614,344.98</u>	<u>51,079.17</u>	8.3%	<u>2,119,165.30</u>	<u>685,468.94</u>	32.3%
Revenue over (under) expenses		-	(37,929.70)		208,039.15	(117,078.77)	
Net Assets (beginning)	6110	-	-	N/A	-	-	N/A
Other Financing Sources (Uses): Transfers available from Gift Fund		-	-		384,333.70	-	
Ending Net Assets		<u>\$ -</u>	<u>(37,929.70)</u>		<u>\$ 592,372.85</u>	<u>(117,078.77)</u>	

SUPPLEMENTAL INFORMATION

WESTERN GATEWAY CHARTER SCHOOL - 2021-22 FISCAL YEAR
GENERAL FUND -SUPPLEMENTAL REPORT OF REVENUE BY MONTH - CASH BASIS

	<u>Totals</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>
Donations - Wheeler Rent (prj 006)	97,204.41	-	43,871.07	-	53,333.34
Refunds and Other Local	2,500.01	0.01	2,500.00	-	-
State Aid	229,732.66	-	73,843.69	82,046.33	73,842.64
CSP Grant	238,953.09	-	82,180.42	56,184.29	100,588.38
	<u>568,390.17</u>	<u>0.01</u>	<u>202,395.18</u>	<u>138,230.62</u>	<u>227,764.36</u>

WESTERN GATEWAY CHARTER SCHOOL - 2021-22 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Project-Object)	Object	2020-21 Actuals	2021-22 Original Budget	2021-22 As of 10/31/21	% of YTD to Budg.
General Fund & Local Codes (Proj. 000)					
Salaries	100	\$ -	780,000.00	205,865.38	26.39%
Employee Benefits	200	-	175,000.00	46,130.26	26.36%
Worker's Comp./State Unempl.	270-280	-	10,000.00	-	0.00%
Administrative Services	310	-	6,000.00	2,000.00	33.33%
Accounting Services	331	-	18,000.00	6,000.00	33.33%
Water Service	411	-	4,000.00	2,100.62	52.52%
Cleaning Services	421	-	38,000.00	7,920.00	20.84%
Disposal Services	423	-	1,300.00	500.46	38.50%
Lawn Care Services	426	-	8,000.00	665.83	8.32%
Insurance Services	520	-	49,672.00	33,134.67	66.71%
Communications Services	530	-	20,005.00	3,709.00	18.54%
General Supplies	600	-	5,000.00	261.49	5.23%
Building Supplies	618	-	20,000.00	5,562.12	27.81%
Electricity	624	-	36,000.00	8,718.50	24.22%
Natural Gas	627	-	6,000.00	36.12	0.60%
Dues and Fees	800	5.01	537.00	208.00	38.73%
Reimbursement/Correcting Entries	900	3.00	27,000.00	6,891.98	25.53%
Subtotal		8.01	1,204,514.00	329,704.43	27.37%
Donations - Inasmuch (Proj. 001)					
Salaries/Employee Benefits	100-299	-	65,347.65	18,355.37	28.09%
Technology Services	346	-	500.00	500.00	100.00%
Legal Expenses	354	10,000.00	-	-	N/A
Professional Development	359	7,000.00	-	-	N/A
Building Technology Repairs	432	-	3,000.00	-	0.00%
Insurance	520	5,561.90	-	-	N/A
Communications	530	15,000.00	1,500.00	1,500.00	100.00%
Advertising	540	10,833.78	574.18	234.18	40.79%
Printing	550	5,608.70	500.00	-	0.00%
Office Supplies and Tech	600	48,814.96	12,945.00	8,017.08	61.93%
Dues and Fees	800	100.00	-	-	N/A
Subtotal		102,919.34	84,366.83	28,606.63	33.91%
Donations - Wheeler (Proj. 002)					
Communications	530	1,129.00	-	-	N/A
Office/Tech Supplies	600	829.38	-	-	N/A
Subtotal		1,958.38	-	-	N/A
Donations - Walton (Proj. 003)					
Salaries/Employee Benefits	100-299	4,574.42	884.08	884.08	100.00%
Workers Compensation	290	17.63	1,298.00	1,298.00	100.00%
Management Services	312	630.00	-	-	N/A
Professional Education Services	320	-	7,000.00	528.50	7.55%
Legal Services	354	3,165.00	-	-	N/A
Communications	530	13,258.80	71.50	71.50	100.00%
Advertising	540	-	-	-	N/A
Office Supplies and Tech	600	39,094.54	65,359.50	10,309.25	15.77%
Dues and Fees	800	328.99	470.00	430.00	91.49%
Subtotal		61,069.38	75,083.08	13,521.33	18.01%
Donations - Wheeler Rent (Proj. 006)					
Building Rent	443	-	257,204.43	70,537.74	27.42%

WESTERN GATEWAY CHARTER SCHOOL - 2021-22 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Project-Object)	Object	2020-21 Actuals	2021-22 Original Budget	2021-22 As of 10/31/21	% of YTD to Budg.
Child Nutrition Program (Proj. various CNP)					
Food Service Management	570	-	99,000.00	21,414.22	21.63%
Kitchen Products and Supplies	617	-	1,000.00	-	0.00%
Subtotal		-	100,000.00	21,414.22	21.41%
Flexible Benefit Allowance (Proj. 331-335)					
Salaries/Employee Benefits	100-299	-	116,000.00	29,538.18	25.46%
Special Education (Proj. 621)					
Salaries/Employee Benefits	100-299	-	-	-	N/A
Medical Services	336	-	18,500.00	8,527.87	46.10%
General Supplies	600	-	-	-	N/A
Subtotal		-	18,500.00	8,527.87	46.10%
CSP Grant - OPSRC (Proj. 771)					
Salaries/Employee Benefits	100-299	167,663.67	11,934.06	11,934.06	100.00%
Workers Compensation	290	536.37	-	-	N/A
Administrative Services (EAS)	311	3,625.00	-	-	N/A
E-Rate Services	312	3,000.00	-	-	N/A
Accounting Services (OCAS)	331	3,700.00	-	-	N/A
Legal Services	354	16,000.00	10,000.00	3,400.00	34.00%
Professional Development (in house)	359	-	6,340.00	5,890.00	92.90%
Online Software/Communications	530	4,510.00	-	-	N/A
Advertising	540	13,500.00	990.00	990.00	100.00%
Office/Instructional Supplies	619	25,283.00	-	-	N/A
Books/Periodicals	640	-	114,606.58	54,054.61	47.17%
Furniture and Fixtures	651	173,947.40	578.82	578.82	100.00%
Technology Supplies/Software	653	36,256.90	106,887.50	105,011.05	98.24%
Machines	656	-	3,500.00	-	0.00%
Technology Related Hardware	733	-	6,700.00	-	0.00%
Fees/Registrations	800	367.53	1,960.00	1,760.00	89.80%
Subtotal		448,389.87	263,496.96	183,618.54	69.69%
Grand Total					
		\$ 614,344.98	2,119,165.30	685,468.94	32.35%
Payroll Expenses	100-200	172,238.09	1,149,165.79	312,707.33	27.21%
Non-Payroll Expenses	300-900	442,106.89	969,999.51	372,761.61	38.43%
Totals		\$ 614,344.98	2,119,165.30	685,468.94	32.35%

**WESTERN GATEWAY CHARTER SCHOOL - 2021-22 FISCAL YEAR
SUPPLEMENTAL TWO YEAR COMPARISON OF EXPENSES - CASH BASIS**

	2020-21 Expenditures		2021-22 Expenditures	
	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>
July	-	3.00	20,804.88	16,830.75
August	11,188.08	3.00	97,575.92	73,789.65
September	11,929.03	10,004.50	97,176.77	139,612.14
October	11,929.03	6,022.53	97,149.76	142,529.07
November	11,929.03	13,275.50	-	-
December	11,929.03	1,290.00	-	-
January	14,492.12	8,022.00	-	-
February	16,131.39	9,958.87	-	-
March	16,131.39	18,244.90	-	-
April	17,348.59	186,985.20	-	-
May	17,624.59	24,024.50	-	-
June	31,605.81	164,272.89	-	-
	<u>172,238.09</u>	<u>442,106.89</u>	<u>312,707.33</u>	<u>372,761.61</u>
		<u>614,344.98</u>		<u>685,468.94</u>

	2020-21 Expenditures		2021-22 Expenditures	
	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>
July	-	3.00	20,804.88	16,830.75
August	11,188.08	3.00	97,575.92	73,789.65
September	11,929.03	10,004.50	97,176.77	139,612.14
October	11,929.03	6,022.53	97,149.76	142,529.07
November	-	-	-	-
December	-	-	-	-
January	-	-	-	-
February	-	-	-	-
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
	<u>35,046.14</u>	<u>16,033.03</u>	<u>312,707.33</u>	<u>372,761.61</u>
		<u>51,079.17</u>		<u>685,468.94</u>

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 81, Date Range: 7/2/2021 - 10/31/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
001 INASMUCH FOUNDATION	\$147,080.66	\$0.00	\$0.00	\$4,016.47	\$143,064.19	\$6,483.53	\$136,580.66
002 WHEELER COMMUNITY FOUNDATION	\$65,041.62	\$0.00	\$0.00	\$0.00	\$65,041.62	\$0.00	\$65,041.62
003 WALTON GRANT	\$174,345.39	\$0.00	\$0.00	\$6,000.00	\$168,345.39	\$0.00	\$168,345.39
005 CROSSFIRST BANK (PLAYGROUND EQUIP)	\$0.00	\$1,850.00	\$0.00	\$0.00	\$1,850.00	\$0.00	\$1,850.00
007 TFCU	\$0.00	\$1,300.00	\$0.00	\$0.00	\$1,300.00	\$0.00	\$1,300.00
008 NEW HORIZONS FNDTN - AMZN	\$0.00	\$6,600.00	\$0.00	\$1,867.50	\$4,732.50	\$4,732.50	\$0.00
Total	\$386,467.67	\$9,750.00	\$0.00	\$11,883.97	\$384,333.70	\$11,216.03	\$373,117.67

Fund	Vendor Name	PO No	PO Date	Description	Encumbered	Paid	Unpaid
11	ABB CREATIONS LTD.	1	7/1/2021	CURRICULUM DEVELOPMENT AND INSTR TECH SUPPLIES	\$1,380.00	\$1,380.00	\$0.00
11	ACADEMIC LEARNING CO. dba VELAZQUEZ	2	7/1/2021	CURRICULUM DEVELOPMENT AND INSTR TECH SUPPLIES	\$11,000.00	\$7,341.60	\$3,658.40
11	APPLE, INC.	3	7/1/2021	CURRICULUM DEVELOPMENT AND INSTR TECH SUPPLIES	\$100,000.00	\$98,123.55	\$1,876.45
11	BENCHMARK EDUCATION COMPANY	4	7/1/2021	CURRICULUM DEVELOPMENT AND INSTR TECH SUPPLIES	\$56,000.00	\$0.00	\$56,000.00
11	GREAT MINDS PBC	5	7/1/2021	CURRICULUM DEVELOPMENT AND INSTR TECH SUPPLIES	\$8,000.00	\$7,897.55	\$102.45
11	LITERACY RESOURCES, LLC	6	7/1/2021	CURRICULUM DEVELOPMENT AND INSTR TECH SUPPLIES	\$2,000.00	\$1,660.62	\$339.38
11	HEINEMANN	7	7/1/2021	CURRICULUM DEVELOPMENT AND INSTR TECH SUPPLIES	\$4,500.00	\$4,048.26	\$451.74
11	LAKESHORE LEARNING	8	7/1/2021	CURRICULUM DEVELOPMENT AND INSTR TECH SUPPLIES	\$50,000.00	\$5,615.16	\$44,384.84
11	SECURLY, INC.	9	7/1/2021	CURRICULUM DEVELOPMENT AND INSTR TECH SUPPLIES	\$2,232.50	\$2,232.50	\$0.00
11	THOMPSON SCHOOL BOOK	10	7/1/2021	CURRICULUM DEVELOPMENT AND INSTR TECH SUPPLIES	\$33,626.58	\$33,626.58	\$0.00
11	OKLAHOMA SCHOOL ASSURANCE GROUP	11	7/1/2021	WORKERS COMP	\$1,298.00	\$1,298.00	\$0.00
11	ARROWHEAD ARCHERY	12	7/8/2021	PROFESSIONAL DEVELOPMENT	\$150.00	\$110.00	\$40.00
11	EDUCATION ALIVE	13	7/8/2021	PROFESSIONAL DEVELOPMENT	\$500.00	\$450.00	\$50.00
11	PLAN IT FIRE	14	7/8/2021	FIRE ALARM MONITORING	\$0.00	\$0.00	\$0.00
11	CLASSIC PAPER SUPPLY INC.	15	7/14/2021	JANITORIAL SUPPLIES	\$18,000.00	\$5,306.03	\$12,693.97
11	AMUNDSEN COMMERCIAL KITCHENS	16	7/14/2021	KITCHEN APPLIANCES AND EQUIP	\$7,000.00	\$1,481.09	\$5,518.91
11	STAPLES BUSINESS CREDIT	17	7/14/2021	OFFICE/INSTR. SUPPLY	\$4,000.00	\$2,875.94	\$1,124.06
11	MUNICIPAL ACCOUNTING SYSTEMS, INC.	18	7/14/2021	ACCOUNTING SOFTWARE/FORMS	\$6,880.00	\$6,380.00	\$500.00
11	HEATHER ZACARIAS	19	7/21/2021	REIMB SUPPLIES/TRAVEL	\$1,000.00	\$340.70	\$659.30
11	DIANA BEDWELL	20	7/21/2021	REIMB SUPPLIES/TRAVEL	\$500.00	\$107.60	\$392.40
11	ROCKET COLOR	21	7/21/2021	PRINTING SCHOOL MATERIALS	\$1,000.00	\$660.00	\$340.00
11	ARTS COUNCIL	22	7/21/2021	ARTIST RESIDENCY PROGRAM	\$7,000.00	\$1,508.50	\$5,491.50
11	REDBUD SPEECH AND LANGUAGE	23	7/21/2021	SPEECH THERAPY	\$5,000.00	\$2,710.37	\$2,289.63
11	EVALUATION WORKS, LLC	24	7/21/2021	PSYCH EVAL SERVICES	\$11,000.00	\$5,155.00	\$5,845.00
11	OKLAHOMA SCHOOL INSURANCE GROUP	25	7/21/2021	PROPERTY/ELL INSURANCE	\$49,672.00	\$33,134.67	\$16,537.33
11	QUINTELLA PRINTING	26	7/21/2021	NAME BADGES/PARKING SAFETY SIGNAGE	\$1,000.00	\$0.00	\$1,000.00
11	ULINE	27	7/21/2021	PARKING LOT SIGNAGE/CLASSROOM MATERIALS	\$1,000.00	\$165.46	\$834.54
11	USPS	28	7/21/2021	POSTAGE	\$400.00	\$149.00	\$251.00

11	SYNCB/AMAZON	29	7/21/2021	INSTRUCTIONAL SUPPLIES AND MATERIALS	\$5,000.00	\$261.49	\$4,738.51
11	SAM'S CLUB	30	7/21/2021	CLASSROOM SUPPLIES/ PAPER GOODS	\$5,000.00	\$1,072.08	\$3,927.92
11	MEDINA HANDYMAN SERVICES	31	7/21/2021	CUSTODIAL SERVICES	\$40,000.00	\$12,821.23	\$27,178.77
11	THE SAMPSON GROUP	32	7/21/2021	PROFESSIONAL DEVELOPMENT	\$3,500.00	\$3,500.00	\$0.00
11	JOYCE FOLTZ, LLC	33	7/21/2021	PROFESSIONAL DEVELOPMENT	\$440.00	\$440.00	\$0.00
11	REVIVED EDUCATIONAL SERVICES	34	7/21/2021	TECH TRAINING	\$1,000.00	\$600.00	\$400.00
11	OKLAHOMA WRITING PROJECT	35	7/21/2021	PROFESSIONAL DEVELOPMENT	\$900.00	\$900.00	\$0.00
11	R.K. BLACK, INC.	36	7/28/2021	COPIER LEASE/MAINT AGREEMENT	\$9,700.00	\$0.00	\$9,700.00
11	DALE ROGERS TRAINING CENTER	37	7/28/2021	STAFF NAME TAGS	\$405.00	\$405.00	\$0.00
11	HISPANIC CHAMBER OF COMMERCE	38	8/4/2021	EXPO BOOTH REGISTRATION	\$320.00	\$320.00	\$0.00
11	SCHOOL SPECIALTY	39	8/4/2021	LAMINATOR AND FOLDERS	\$3,500.00	\$0.00	\$3,500.00
11	SCOTT RICE	40	8/4/2021	OFFICE FURNITURE	\$578.82	\$578.82	\$0.00
11	OKC PERMITS AND ID UNIT	41	8/4/2021	PERMIT FOR ALARM	\$27.00	\$27.00	\$0.00
11	OKLAHOMA CONSULTING AND ACCOUNTING	42	8/4/2021	ACCOUNTING SERVICES	\$24,000.00	\$8,000.00	\$16,000.00
11	BRAID CREATIVE	43	8/11/2021	ADVERTISING	\$990.00	\$990.00	\$0.00
11	CENTER FOR ECONOMIC DEVELOPMENT LAW	44	8/11/2021	LEGAL SERVICES	\$10,000.00	\$3,400.00	\$6,600.00
11	YORK	45	8/20/2021	INTERCOM FOR FRONT DOOR	\$1,931.00	\$0.00	\$1,931.00
11	OG&E	46	8/26/2021	ELECTRICITY	\$36,000.00	\$8,718.50	\$27,281.50
11	CITY OF OKC WATER	47	8/26/2021	WATER SERVICE	\$4,000.00	\$2,100.62	\$1,899.38
11	WM CORPORATE SERVICES, INC.	48	8/26/2021	WASTE MANAGEMENT	\$1,300.00	\$814.55	\$485.45
11	WHEELER COMMUNITY FOUNDATION	49	8/26/2021	RENT	\$257,204.43	\$97,204.41	\$160,000.02
11	OKLAHOMA TEACHER'S RETIREMENT	50	8/31/2021	July	\$47.63	\$47.63	\$0.00
11	MODERN ENVIRONMENT	51	9/2/2021	GROUPS MAINTENANCE	\$8,000.00	\$665.83	\$7,334.17
11	MIDFIRST BANK	52	7/1/2021	BANK FEES	\$510.00	\$181.00	\$329.00
11	KEYSTONE FOODSERVICE	53	9/2/2021	CNP MEALS	\$100,000.00	\$31,985.64	\$68,014.36
11	COX BUSINESS	54	9/9/2021	INTERNET SERVICE	\$15,600.00	\$2,610.00	\$12,990.00
11	THE UNIVERSITY OF OKLAHOMA-ELQA	55	9/10/2021	DUAL LANGUAGE BUNDLES SUBSCRIPTION	\$1,335.00	\$1,335.00	\$0.00
11	BRIDGE TOWER OpCo, LLC	56	9/23/2021	PUBLISH EON	\$234.18	\$234.18	\$0.00
11	CLASSTAG	57	9/23/2021	COMMUNICATIONS/TECH	\$1,500.00	\$1,500.00	\$0.00
11	PROFESSIONAL OKLAHOMA EDUCATORS	58	9/23/2021	WORKSHOP	\$60.00	\$60.00	\$0.00
11	OKCPS FINANCIAL SERVICES - TREASURY	59	9/23/2021	SPONSOR FEES	\$27,000.00	\$6,891.98	\$20,108.02
11	ELITE TECHNOLOGY SOLUTIONS, LLC	60	9/30/2021	PHONES/LAPTOPS/TECH	\$7,325.00	\$6,215.00	\$1,110.00
11	ONG	61	10/8/2021	NATURAL GAS	\$6,000.00	\$36.12	\$5,963.88
11	TODAY'S THERAPY SOLUTIONS	62	10/21/2021	SPECIAL ED SERVICES	\$2,500.00	\$662.50	\$1,837.50
					\$960,047.14	\$418,336.76	\$541,710.38

81	QUINTELLA PRINTING	1	7/14/2021	UNIFORMS	\$6,000.00	\$6,000.00	\$0.00
81	CANDOR	2	7/21/2021	PUBLIC RELATIONS	\$10,000.00	\$4,466.57	\$5,533.43
81	SYNCB/AMAZON	3	7/21/2021	SETTING UP TEACHER CLASSROOMS	\$6,600.00	\$1,867.50	\$4,732.50
81	SCHOOL SAFE ID	4	9/30/2021	HANG TAGS FOR PARENT PICKUP	\$500.00	\$149.90	\$350.10
					\$23,100.00	\$12,483.97	\$10,616.03

PRJ

801 T-shirts/Uniforms	
Sources of Revenue	T-Shirt sales, donations
Uses of Funds	T-Shirts/Uniforms for resale
802 Car Tags	
Sources of Revenue	Sales of Car Tags, donations
Uses of Funds	Purchase of Car Tags for resale
804 Yard Signs	
Sources of Revenue	Sales of Yard Signs, donations
Uses of Funds	Purchase of Yard Signs for resale