



Meeting of the Board of Directors Western Gateway Elementary School

Thursday, April 28, 2022
4:00 pm

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

April 28, 2022, 4:00 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 2022 WGES Board Calendar of scheduled 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.

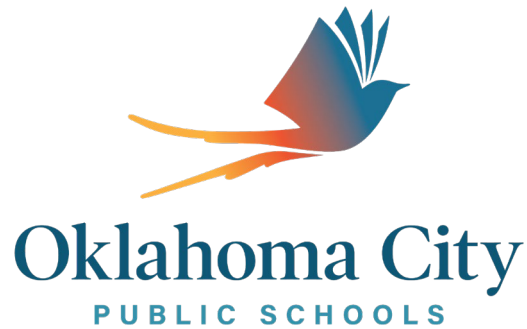
1. Call to Order & Welcome Blair Humphreys
2. Roll Call Blair Humphreys
3. Head of School Update Heather Zacarias
 - a. Enrollment- Meet & Greet
 - b. Hiring- Positions & Interviews
 - c. 2022 OKCPS Evaluation Report for Western Gateway Elementary Charter School
 - d. SDE Accreditation Compliance Review Report
 - e. School Community Engagement
 - f. El Oso's Travels

4. 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 February 22, 2022
 - b. Approval of February & March 2022 financial reports
 - c. Approval of Purchase Orders # 2022-11-78 through 2022-11-85 and any changes to any prior existing purchase orders
 - d. Approval of Municipal Accounting Services (MAS-Wengage) contract to provide Student Information System software, Accounting Software, Payroll Software, and Lunchroom software for school year 2022-23.
 - e. Approval of Oklahoma Consulting and Accounting Services, LLC contract (in affiliation with Jenkins & Kemper, CPAs, P.C.) to provide accounting and treasury services for 2022-23.
 - f. Approval of Evaluation Works, LLC contract to provide school psychology services. This will include evaluations for the purpose of special education, eligibility report writing, and other related services as requested by the district for 2022-23 school year.
5. Consideration and possible action to approve the Application for Temporary Appropriations for 2022-23 school year as prepared by Jenkins & Kemper, Certified Public Accountant, P.C.

6. Approval of Resolution for Schools and Libraries Universal Services (E-Rate) for 2022-23. This resolution authorizes filing of the Form 471 applications for funding year 2022-23 and the payment of the applicant's share upon approval of funding and receipt of services.
7. Presentation, discussion, consideration and possible action to approve the contract agreement for the FY22 school audit by Sanders, Bledsoe & Hewett, CPAs.
8. Consideration and possible action to approve curriculum purchasing for school year 2022-23 as follows:
 - a. TWIG Science \$1,220
 - b. Benchmark Education Company
 - i. Classroom Curriculum \$9,500
 - ii. Leveled Library \$12,200
 - c. Eureka Math \$9,000
 - d. Frog Street- PRE-K Literacy & Numeracy (SPA/ENG) \$15,600
9. Consideration and possible action to approve added language to the WGES Discipline Policy S-006 as stated: Disciplinary action will be based on a careful assessment of the circumstances surrounding each infraction. If a student is suspended, whether in school (ISS) or out of school (OSS), the student will be given the opportunity to complete assignments and receive full credit for such assignments that are completed and returned to the teacher.
10. Comments by board members and/or public comments.
11. New business
12. Adjourn



From: Ronald Grant, Director of Student Programming

To: Dr. Sean McDaniel, OKCPS Superintendent

Subj: 2022 Evaluation Report for Western Gateway Elementary Charter School

Date: April 1st, 2022

Western Gateway Elementary Charter School opened this school year, so for the 2022 evaluation I was able to provide an evaluation on some indicators, but not all. Following is a recommendation followed by a summary of the indicators considered for this review.

Recommendation to Superintendent McDaniel: Western Gateway Elementary Charter School is our newest charter partner, currently serving PK - 2nd grade. Their bilingual curriculum is unique and takes into consideration the community they're in. There is nothing to be concerned with, especially within our scope as an authorizer.

Evaluation

The 2022 performance evaluation was scored as follows:

- 4 - Exceeds all expectations
- 3 - Meets expectations
- 2 - Approaches expectations
- 1 - Does not meet/address expectations

Oklahoma City Public Schools

P.O. Box 36609, Oklahoma City, OK 73136

Phone: 405-587-0000 | web: www.okcps.org

Academic Criterion	Meets Expectations Characteristics	Score
2021 State Test Scores	This is their first year of operation, so state testing data would not be available.	N/A
Financial Criterion	Meets Expectations Characteristics	Score
2021 Financial Audit	<p>We want to be clear that as authorizers, we are not involved in any way with charter financial practices.</p> <p>This is their first year of operation, so they did not have an audit.</p>	N/A
Organizational Criterion	Meets Expectations Characteristics	Score
Governance	<ol style="list-style-type: none"> 1. Stable board membership. 2. Clearly-defined roles of the governing board relative to its interaction with staff. 3. Well-developed and easily understood bylaws and policy documents. 	3
Board Meetings	<ol style="list-style-type: none"> 1. Board minutes submitted in a timely fashion. 2. Meetings held in accordance with the Open Meetings Act. 	3
Personnel	<ol style="list-style-type: none"> 1. Professional standards for teachers and other staff. 2. Commitment to continuing professional development for staff. 3. An understanding of the requirements for compliance with labor law. 4. Completed and planned fingerprinting and background checks for all school employees. 	4

Oklahoma City Public Schools

2500 NE 30th Street, Oklahoma City, OK 73111

Phone: 405-587-1000 | web: www.okcps.org

Notes on potential areas of concern for future success.

We will monitor their growth plan as they continue to expand to be a full elementary school. Their growth plan includes building on their property, so we will also be in conversation to see how that develops.

Oklahoma City Public Schools

2500 NE 30th Street, Oklahoma City, OK 73111

Phone: 405-587-1000 | web: www.okcps.org

Oklahoma State Department of Education
2500 North Lincoln Boulevard
Oklahoma City, Oklahoma 73105-4599

2/11/2022 2:09:22 PM

Page 3987

Accreditation Compliance Review Sheet

County District Code

55	E026
----	------

County: OKLAHOMA

District: WESTERN GATEWAY Elem School

The results of this "Accreditation Compliance Visit" have been made available by the Regional Accreditation Officer for my review.

Heather Zacarias Heather Zacarias 3/22/2022
Superintendent Name Superintendent Signature Date
(Please Print)


Regional Accreditation Officer Signature

NOTE:

This Accreditation Compliance Report may be subject to further review or possible revision by the Assistant State Superintendent of the Accreditation Standards Division. This Accreditation Compliance Report will be presented to the State Superintendent and the State Board of Education for final approval.

Oklahoma State Department of Education
2500 North Lincoln Boulevard
Oklahoma City, Oklahoma 73105-4599

2/11/2022 2:09:22 PM

Page 3988

Code: 55 E026 000

County: OKLAHOMA

District: WESTERN GATEWAY Elem
School

Designation not in the system at this time: Feb 7 2022 3:07PM

599 Other areas of noncompliance

*Use Subject Code numbers from Subject code lists

RAO COMMENTS:

DEFICIENCIES FROM THE PRECEDING YEAR

900 Accreditation with no deficiencies

902 Accreditation with deficiencies

904 Accreditation with probation


901 Accreditation with one deficiency

903 Accreditation with warning

905 Accreditation not recommended

3/22/22

Date



Regional Accreditation Officer

3/22/2022

Date



Superintendent

**Oklahoma State Department of Education
2500 North Lincoln Boulevard
Oklahoma City, Oklahoma 73105-4599**

2/11/2022 2:39:22 PM

Page 3989

2021 - 2022 Districtwide Compliance Report

County: OKLAHOMA

District: WESTERN GATEWAY Elem
School

DISTRICT REPORT

PLANS and POLICIES

Charter (55E026000)

YES	NO	
405	<input checked="" type="checkbox"/>	1. Are mandated reports submitted in a timely manner? 70 O.S. § 3-104
801	N/A	2. Does the charter school provide necessary data to the Office of Educational Quality and Accountability? 70 O.S. § 3-136 A (4)
802	<input checked="" type="checkbox"/>	3. Does the charter school use the Oklahoma Cost Accounting System to report financial transactions to the sponsoring district? 70 O.S. § 3-136 A (6)
476	<input checked="" type="checkbox"/>	4. Are the treasurer, all encumbrance clerks, and the superintendent bonded? OAC 210:40-87-6
475	<input checked="" type="checkbox"/>	5. Have the district treasurers and all encumbrance clerks received the minimum of 12 hours of training on school finance laws, accounting, ethics, & duties? Have they completed 12 hours of continuing education every 3 years? 70 O.S. § 5-190
805	<input checked="" type="checkbox"/>	6. Does the charter school comply with the Oklahoma Open Meeting Act and the Oklahoma Open Records Act? 70 O.S. § 3-136 A (16)
806	<input checked="" type="checkbox"/>	7. Is the governing body of the charter school in compliance with the conflict of interest requirements? 70 O.S. § 3-136 A (17)
818	<input checked="" type="checkbox"/>	8. Is the charter school in compliance with the Employment Security Act? 40 O.S. § 1-101
819	<input checked="" type="checkbox"/>	9. Is the charter school in compliance with the State and Education Employees Group Insurance Act? 74 O.S. § 1301
820	<input checked="" type="checkbox"/>	10. Is the charter school in compliance with the requirements for a Health Insurance Plan? 70 O.S. § 5-117.5
821	<input checked="" type="checkbox"/>	11. Is the charter school in compliance with the requirements for Procedure of Payment? (health insurance) 74 O.S. § 1310.1
822	<input checked="" type="checkbox"/>	12. Is the charter school in compliance with the requirements of Payment of Additional Salary in Lieu of Employee Insurance? 70 O.S. § 5-140
433	<input checked="" type="checkbox"/>	13. Does the district have a policy on felony record searches? 70 O.S. § 5-142 - 22-
804	<input checked="" type="checkbox"/>	14. Does the charter school provide a free education without tuition or fees? 70 O.S. § 3-136 A (10)
803	<input checked="" type="checkbox"/>	15. Does the charter school provide education to children with disabilities in compliance with all federal and state laws? 70 O.S. § 3-136 A (7)
823	<input checked="" type="checkbox"/>	16. Is the charter school in compliance with requirements regarding records of disabled students? 34 CFR 300.562-573
809	<input checked="" type="checkbox"/>	17. Is the charter school in compliance with the Safe Workplace and Safety Training of Employees Act? 40 O.S. § 403
631	N/A	18. Has the school implemented a student career process that supports ICAP efforts in a strategic and coordinated manner? HB 3218, 2155, 2535; SB 1171, 1269, 929
451	<input checked="" type="checkbox"/>	19. Is a program offered annually to all certified personnel and administrators which includes a component of training on recognition and reporting of child abuse and neglect, including child sexual abuse? 70 O.S. § 6-194
447	<input checked="" type="checkbox"/>	20. Does the district have a written plan with procedures in place to protect students, faculty, administration and visitors from natural and man-made disasters (i.e., tornadoes and other disasters)? Is the plan on file in each school AND with the local emergency management organization within the district? 63 O.S. § 681
437	<input checked="" type="checkbox"/>	21. Does the school district have specific procedures to be followed in regard to administration of medicines, accidents, emergencies and disasters as well reporting child abuse and child neglect, including recognition of child sexual abuse? OAC 210:35-3-107; 70 O.S. § 6-194; 70 O.S. § 1210.160
467	<input checked="" type="checkbox"/>	22. Does the district have a plan for emergency medical services including specific procedures to be followed at athletic events or activities held at school facilities? Is the plan on file with the local emergency medical services provider within the district? 27 O.S. § 27-104
540	N/A	23. Use the Annual Student College Readiness Report & Annual District Report to monitor

Oklahoma State Department of Education
2500 North Lincoln Boulevard
Oklahoma City, Oklahoma 73105-4599

2/11/2022 2:59:22 PM

Page 3990

- 544 ☒ 24. Is a current Home Language Survey Form on file for each Bilingual student that was listed on the Accreditation Report? 70 O.S. § 3-104(a) -12-
- 426 ☒ 25. Does the district have an approved gifted and talented plan and is documentation on file that students are identified and appropriately served? 70 O.S. § 1210.307 -9-

TRANSPORTATION

- 441 ☒ 26. Do all school bus drivers have the required current health examination form, CDL, Oklahoma bus driving certificate, and Motor Vehicle Record from the DMV? OAC 210:30-5-8
- 456 ☒ 27. Are annual inservice forms for all bus drivers on file at the district office? OAC 210:35-5-8
- 442 ☒ 28. Is the district in compliance with the federal requirements for drug testing for school bus drivers? 49 CFR § 382
- 442 ☒ 29. Has the designated supervisor over bus drivers completed the required 2 hour training for drug recognition? 49 CFR § 382.603
- 444 ☒ 30. Are all school buses inspected annually, by a certified inspector in accordance with state law? OAC 210:30-5-6
- 808 ☒ 31. Are all vehicles, used to transport school children by the charter school, equipped with a safety belt or a safety harness for the driver? 70 O.S. § 24-121
- 443 ☒ 32. Are daily pretrip bus inspections performed and kept on file? OAC 210:30-5-6
- 440 ☒ 33. Are school bus emergency evacuation drills performed as required? (Recommended: one within the first two weeks of each semester.) OAC 210:30-5-6

INITIAL OR AMENDED COMPLIANCE ITEMS

- 439 ☒ 34. Does the charter school have a policy for Bullying and Harassment? 70 O.S. § 24-100.4
- 502 ☒ 35. Does the site provide educational services to suspended and expelled students? 70 O.S. § 3-136 A (12), 70 O.S. § 24-101.3 *expand policy*
- 839 ☒ 36. Is the charter school in compliance with the Family Educational Rights and Privacy Act of 1974 (FERPA)? 20 U.S.C. 1232 (g)
- 815 ☒ 37. Is the school in compliance with the requirements for the Oklahoma Hazard Communication Standard? O.S. § 401-424
- 815 ☒ 38. Is the school in compliance with the requirements for the Asbestos Hazardous Emergency Response Act? 15 U.S.C. 2641: CFR 763 *post to website*
- 815 ☒ 39. Is the school in compliance with the requirements for teaching AIDS Prevention Education to all students? 70 O.S. § 11-103.3 *EC. site only*
- 815 ☒ 40. Is the school in compliance with the requirements for a Confidentiality of AIDS Infected Student Multidisciplinary Team. 63 OS § 1-502.2
- 813 ☒ 41. Is the school in compliance with the requirements for Student Smoking Bans and the Drug-Free Schools Act? 63 O.S. § 1-1523; 20 U.S. 608; 20 U.S.C. § 710
- 807 ☒ 42. Does the charter of the charter school include a Description of the personnel policies & Personnel Qualifications? 70 O.S. § 3-136 B
- 807 ☒ 43. Does the charter of the charter school include a description method of school governance? 70 O.S. § 3-136 B *Change Bylaw "Treasurer" title to "Financial Chair"*
- 807 ☒ 44. Does the charter of the charter school include a description of the duties of the sponsor of the charter school? 70 O.S. § 3-136 B

OVERALL Charter Accreditation Compliance (TO BE COMPLETED BY RAO)

- 225 ☒ 45. Accreditation: This Charter School has a current application and contract on file with OSDE. OAC 210:40-87-5; OAC 210:40-87-7
- 226 ☒ 46. Special Education: This school is in compliance OR has completed all corrective actions required by the Office of Special Education as it pertains to the IDEA Act.
- 227 ☒ 47. Child Nutrition: This school is in compliance OR has completed all corrective actions required by the Office of Child Nutrition Programs as it pertains to the Federal regulations.
- 228 ☒ 48. Federal Programs: This school is in compliance with all applicable requirements as it pertains to Federal Law.
- 229 ☒ 49. Accountability: This school is in compliance with all applicable requirements as it pertains to Accountability. 70 O.S. § 1210.541 et seq.
- 230 ☒ 50. OCAS: This school is in compliance with all applicable requirements as it pertains to Oklahoma

Oklahoma State Department of Education
2500 North Lincoln Boulevard
Oklahoma City, Oklahoma 73105-4599

2/11/2022 2:59:22 PM

Page 3991

- 231 N/A 51. Alternative Education: This school is in compliance with all applicable requirements as it pertains to Alternative Education. 70 O.S. § 1210.568
- 232 ✓ 52. Reading Sufficiency: This school is in compliance with all applicable requirements as it pertains to the Reading Sufficiency Act. 70 O.S. § 1210.508

Comments:

✓ Title IX Policy - Uploaded

Oklahoma State Department of Education
2500 North Lincoln Boulevard
Oklahoma City, Oklahoma 73105-4599

2/11/2022 2:59:22 PM

Page 3996

Code: 55 E026 935

County: OKLAHOMA

District: WESTERN GATEWAY Elem School: Western Gateway Elem School
School

PERSONNEL DEFICIENCIES

Deficiency codeName	Teacher Number	Subject/Position	Subject Code*	Total Periods Affected	Action to be taken

Designation not in the system at this time: Feb 7 2022 3:07PM

599 Other areas of noncompliance

*Use Subject Code numbers from Subject code lists

RAO COMMENTS:

DEFICIENCIES FROM THE PRECEDING YEAR

900	Accreditation with no deficiencies	902	Accreditation with deficiencies	904	Accreditation with probation
901	Accreditation with one deficiency	903	Accreditation with warning	905	Accreditation not recommended

3/22/22
Date


Regional Accreditation Officer

3/22/2022
Date

Heather Zacarias
Principal

Oklahoma State Department of Education
2500 North Lincoln Boulevard
Oklahoma City, Oklahoma 73105-4599

2/11/2022 2:59:22 PM

Page 3997

2021 - 2022 School Site Compliance Report: Western Gateway Elem School

County: OKLAHOMA

District: WESTERN GATEWAY Elem
School

School Name: Western Gateway Elem School

PLANS and POLICIES

Elementary (55E026935)

	YES	NO	
512	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. Are handbooks provided for students, parents, and teachers as required by State Department of Education regulation? OAC 210:35-3-69
513	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Does the school have a Safe School Committee? 70 O.S. § 24-100
535	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Does the school have a Healthy and Fit School Advisory Committee? 70 O.S. § 24-100a
507	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Is a minimum of one fire drill conducted each semester, in which all students and teachers participate? (Within first 15 days of each semester) 70 O.S. § 5-149
529	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Is a minimum of one tornado drill conducted in both ^{late} September and March of the school year, in which all students and teachers participate? 70 O.S. § 5-149
557	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Is a minimum of four security drills conducted per school year? (Within first 15 days of each semester) 70 O.S. § 5-148
598	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Are two additional drills performed that are consistent with the risks assessed for the facility? 70 O.S. § 5-149
536	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Does the school have a diabetes medical management plan developed for each student with diabetes and has training for supervisor over diabetes been completed? 70 O.S. § 1210.196.2 <i>Fire & Lockdown</i>
453	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Did this site distribute information on Meningococcal Meningitis to all 6th-12th grade students at the beginning of the year? 70 O.S. § 3243 <i>Joyce Foltz - RN</i>
550	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. Do all students have the required immunizations or are in the process of receiving them prior to their admission to school? 70 O.S. § 1210.19 <i>Handbook</i>
455	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. Does the district report the number of kindergarten, first and third grade students who submitted certification of a completed vision screening, and also the number of students who received a comprehensive eye exam? OAC 210:35-3-109
514	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. Are all students enrolled in a minimum of six periods of rigorous instruction? 70 O.S. § 1-111
520	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. Is the district in compliance with the ten-day activity rule and maintaining adequate records of classes missed by individual students for activities in grades 7th-12th? OAC 210:35-17-2 <i>8:00 - 3:30</i>
590	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. Do the full day kindergartners thru 5th graders receive 120 minutes per week of physical activity, 60 minutes of which must be Physical Education? 70 O.S. § 11-103.9 <i>Handbook?</i>
537	<i>N/A</i>	<input type="checkbox"/>	15. Have all athletic coaches completed a course in Care and Prevention of Athletic Injuries? OAC 210:35-9-44; OAC 210:35-5-45; OAC 210: 35-7-44
538	<i>N/A</i>	<input type="checkbox"/>	16. Have athletic coaches completed annual training in Sudden Cardiac Arrest? 70 O.S. 24-156
543	<input checked="" type="checkbox"/>	<input type="checkbox"/>	17. Does the school have a minimum of one certified teacher and one noncertified staff member at this school site that is trained in CPR and the Heimlich maneuver? 70 O.S. § 1210.199
			Certified Staff trained in CPR/Heimlich <i>Catalina Zacarias - 8/23</i>
			Noncertified Staff trained in CPR/Heimlich <i>Diana Bedwell - 8/23</i>

Comments:

25 de marzo, 2022

Queridos alumnos de Western Gateway,

Me llamo El Oso, and I am so excited to finally meet you! I can't wait to hear about all the amazing things you've learned this year, pero primero quiero contarles de mi viaje.

I just arrived from a country in South America called Perú. Allá conocí nuevos amigos, I learned some Quechua (Imaynalla kachkanki? es ¿Cómo estás?), I played with llamas, y visité Machu Picchu! I stayed with Maestra Corbin's family in Lima, la capital, and they taught me all about Peruvian culture - la comida, la música, las tradiciones y la historia también!

Les traje muchas sorpresas del Perú en esta caja. I can't wait to travel to each classroom to show you all the things I brought and help you learn all about Perú!

Con cariño,



P.S. I'm a little shy. ¿Puedo irme primero con la Maestra Corbin ya que somos amigos?







WESTERN GATEWAY ELEMENTARY SCHOOL, INC.

Minutes

Board of Directors Regular Meeting
Tuesday, February 22, 2022, 4:00 pm

This meeting of the Board of Directors of Western Gateway Elementary School, Inc. was held on Tuesday, February 22, 2022 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 Friday, February 18, 2022, and had been posted on February 18, 2022 on the school website: <http://www.westerngateway.school>

1. Call to Order

Mr. Blair Humphreys called the meeting to order at 5:02 p.m. on February 22, 2022.

2. Roll Call

Mr. Humphreys called the roll. Board members present were: Mr. Humphreys, Mr. Pete White, Mr. Edgar Medina, and Ms. Ashley Terry. Others present were: Heather Zacarias, Head of School, Brittney Santos and Diana Bedwell.

3. Update from Heather Zacarias, Head of School

Ms. Zacarias shared an update on the WGES enrollment and lottery. The lottery will be run on February 25, 2022. School year 2022-23 lottery applicants have not indicated interest in the single language path. All of WGES returning families have selected the dual language program for school year 2022-23. It was proposed by the Board that WGES only offer the dual language program for the 2022-23 school year for grades Pre-K through 2nd grade based on not meeting capacity for the single language classes. Ms. Zacarias also updated the Board on staffing and WGES' involvement in job fairs, online recruiting sites, and social media posts to help fill open positions. A parent survey was conducted and Ms. Zacarias shared the results with the Board.

A motion was made by Mr. White to approve the removal of the single language program contingent upon review and approval from Legal Counsel. The motion was seconded by Ms. Terry, and approved on the following vote:

Ayes: Humphreys, White, Terry, Medina
Nays: None

4. 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 Mr. Edgar and approved on the following vote:

Ayes: Humphreys, White, Terry, Medina
Nays: None

5. Consideration and possible action to approve the American Rescue Plan Act of 2021- Elementary and Secondary Schools- Emergency Relief Fund(ARP-ESSER) budget of \$254,562.06 and to authorize the Head of School to make minor adjustments as necessary within the confines of the ARP-ESSER guidelines. The American Rescue Plan Act of 2021 (ARP) provides an additional \$170.3 billion for the Elementary and Secondary School Relief Fund (ESSER).

A motion was made by Mr. Edgar to approve the American Rescue Plan Act of 2021- Elementary and Secondary Schools- Emergency Relief Fund(ARP-ESSER) budget of \$254,562.06 and to authorize the Head of School to make minor adjustments as necessary within the confines of the ARP-ESSER guidelines. The motion was seconded by Mr. White and approved on the following vote:

Ayes: Humphreys, White, Terry, Medina

Nays: None

6. Consideration and possible action to approve the WGES school calendar for 2022-23 and to authorize the Head of School to make minor adjustments as necessary.

A motion was made by Mr. White to approve the WGES school calendar for 2022-23 and to authorize the Head of School to make minor adjustments as necessary. The motion was seconded by Mr. Medina on the following vote:

Ayes: Humphreys, White, Terry, Medina

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. Edgar and approved on the following vote:

Ayes: Terry, White, Humphreys, Medina

Nays: None

The meeting was adjourned at 6:20 pm.

Edgar Medina, Board Secretary

**WESTERN GATEWAY ELEMENTARY SCHOOL
OKLAHOMA CITY, OKLAHOMA**

MONTHLY FINANCIAL REPORT

February 28, 2022 and Year to Date

TABLE OF CONTENTS

Table of Contents

Compilation Report

Statement of Assets, Liabilities, and Net Assets – Cash Basis 1

Combined Statement of Revenues, Expenditures and Changes
in Cash Fund Balances – Regulatory Basis 2

Statement of Revenue and Expenses – General Fund - Cash Basis 3

Supplemental Information

Report of Revenue by Month – General Fund – Cash Basis 4

Statement of Expenses by Project/Object – General Fund – Cash Basis 5-6

2 Year Comparison – Cash Basis 7

Gifts Fund Revenue/Expenditure Summary

Activity Fund Revenue/Expenditure Summary



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

March 7, 2022

Honorable Board of Education
Western Gateway
Oklahoma City, Oklahoma

We have compiled the accompanying statement of assets, liabilities, and net assets – cash basis for the Western Gateway as of February 28, 2022 and the related statements of revenues and expenses – cash basis for the eight (8) 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

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

**WESTERN GATEWAY ELEMENTARY SCHOOL - 2021-22 FISCAL YEAR
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS
AT FEBRUARY 28, 2022**

	<u>General Fund</u>	<u>Gifts Fund</u>	<u>Activity</u>	<u>Totals</u>
Assets				
Cash	<u>\$ (102,371.71)</u>	<u>651,936.69</u>	<u>8,085.50</u>	<u>557,650.48</u>
Liabilities				
Outstanding Payments	20,271.16	-	-	20,271.16
Funds Held for Student Organizations	<u>-</u>	<u>-</u>	<u>8,085.50</u>	<u>8,085.50</u>
Total Liabilities	<u>20,271.16</u>	<u>-</u>	<u>8,085.50</u>	<u>28,356.66</u>
Net Assets	<u>\$ (122,642.87)</u>	<u>651,936.69</u>		<u>529,293.82</u>

WESTERN GATEWAY ELEMENTARY SCHOOL
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH FUND
 BALANCES REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
 FEBRUARY 28, 2022

	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPES	TOTALS (MEMO. ONLY)
	GENERAL	EXPENDABLE TRUST	
Revenues			
Local sources	\$ 30,296.31	464,134.14	494,430.45
State sources	725,968.19		725,968.19
Federal sources	328,659.55		328,659.55
Non-revenue receipts	320.00		320.00
Total revenues	1,085,244.05	464,134.14	1,549,378.19
Expenditures			
Instruction	695,961.25	4,767.84	700,729.09
Support services	427,881.78	193,897.28	621,779.06
Operation of non-instructional services	63,145.29		63,145.29
Facilities, acquisition and const. services			-
Other uses	20,898.60		20,898.60
Debt service			-
Total expenditures	1,207,886.92	198,665.12	1,406,552.04
Revenues over (under) expenditures	(122,642.87)	265,469.02	142,826.15
Cash fund balance, beginning of year	-	386,467.67	386,467.67
Cash fund balance, end of period	\$ (122,642.87)	651,936.69	529,293.82

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

	Source Codes	2020-21 Actual	2020-21 As of 2/28/21	% of YTD to Actual	2021-22 Budgeted	2021-22 As of 2/28/22	% of YTD to Budgeted
<u>Revenue</u>							
Reimbursements	1500	-	-	N/A	\$ 2,500.01	2,500.01	100.0%
Donations	1610	\$ 255,537.34	104,877.73	41.0%	-	-	N/A
Refund of Prior Year Expenditure	1680	-	-	N/A	2,565.20	27,376.40	1067.2%
Local CNP	1700	-	-	N/A	500.00	419.90	84.0%
Foundation and Salary Incentive Aid	3210	-	-	N/A	1,004,197.70	642,686.53	64.0%
Flexible Benefit Allowance	3250	-	-	N/A	115,689.12	72,884.15	63.0%
Reading Sufficiency (prj 367)	3415	-	-	N/A	5,608.78	5,608.78	100.0%
State Textbooks (prj 333)	3420	-	-	N/A	4,788.73	4,788.73	100.0%
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	89,423.73	24.9%	450,962.50	283,473.30	62.9%
Federal Meal Reimbursement	4700	-	-	N/A	70,000.00	45,186.25	64.6%
Correcting Entries	5600	3.00	3.00	100.0%	-	320.00	N/A
Total revenue		614,344.98	194,304.46	31.6%	1,752,486.77	1,085,244.05	61.9%
<u>Expenditures</u>							
Payroll		172,238.09	89,527.71	52.0%	1,158,373.20	691,876.93	59.7%
Accounts Payable		442,106.89	48,579.40	11.0%	816,989.81	516,009.99	63.2%
Total expenditures		614,344.98	138,107.11	22.5%	1,975,363.01	1,207,886.92	61.1%
Revenue over (under) expenses		-	56,197.35		(222,876.24)	(122,642.87)	
Net Assets (beginning)	6110	-	-	N/A	-	-	N/A
Other Financing Sources (Uses):							
Transfers available from Gift Fund		-	-		651,936.69	-	
Ending Net Assets		\$ -	56,197.35		\$ 429,060.45	(122,642.87)	

SUPPLEMENTAL INFORMATION

WESTERN GATEWAY ELEMENTARY 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>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>
Refunds and Other Local	29,876.41	0.01	2,500.00	-	-	2,565.20	-	2,500.00	22,311.20
Adult Meals	419.90	-	-	-	-	55.25	153.13	12.75	198.77
State Aid	642,686.53	-	73,843.69	82,046.33	73,842.64	73,842.64	73,842.64	174,480.75	90,787.84
Flexible Benefits Allowance	72,884.15	-	-	-	-	-	52,060.10	10,412.03	10,412.02
Reading Sufficiency	5,608.78	-	-	-	-	-	5,608.78	-	-
State Textbooks	4,788.73	-	-	-	-	-	-	4,788.73	-
CSP Grant	283,473.30	-	82,180.42	56,184.29	100,588.38	-	38,947.90	4,438.00	1,134.31
Federal Meal Reimbursement	45,186.25	-	-	-	-	34,121.49	-	-	11,064.76
Non-revenue sources	320.00	-	-	-	-	320.00	-	-	-
	<u>1,085,244.05</u>	<u>0.01</u>	<u>158,524.11</u>	<u>138,230.62</u>	<u>174,431.02</u>	<u>110,904.58</u>	<u>170,612.55</u>	<u>196,632.26</u>	<u>135,908.90</u>

WESTERN GATEWAY ELEMENTARY 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 2/28/22	% of YTD to Budg.
General Fund & Local Codes (Proj. 000)					
Salaries	100	\$ -	782,000.00	462,960.80	59.20%
Employee Benefits	200	-	175,000.00	103,965.28	59.41%
Worker's Comp./State Unempl.	270-280	-	10,000.00	-	0.00%
Administrative Services	310	-	6,000.00	5,500.00	91.67%
Accounting Services	331	-	18,750.00	11,250.00	60.00%
Medical Services	336	-	180.00	180.00	100.00%
Water Service	411	-	5,000.00	3,168.95	63.38%
Cleaning Services	421	-	38,000.00	24,420.17	64.26%
Disposal Services	423	-	3,600.00	2,042.11	56.73%
Pest Control	424	-	400.00	-	0.00%
Lawn Care Services	426	-	8,000.00	3,994.98	49.94%
Insurance Services	520	-	51,652.00	51,652.00	100.00%
Communications Services	530	-	2,965.00	2,672.00	90.12%
General Supplies	600	-	5,000.00	1,976.21	39.52%
Building Supplies	618	-	22,000.00	8,695.38	39.52%
Electricity	624	-	36,000.00	13,222.75	36.73%
Natural Gas	627	-	6,000.00	4,370.80	72.85%
Dues and Fees	800	5.01	1,350.00	1,205.55	89.30%
Reimbursement/Correcting Entries	900	3.00	30,500.00	19,600.60	64.26%
Subtotal		8.01	1,202,397.00	720,877.58	59.95%
Donations - Inasmuch (Proj. 001)					
Salaries/Employee Benefits	100-299	-	65,347.53	39,240.73	60.05%
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	636.69	21.22%
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	1,173.18	1,153.18	98.30%
Printing	550	5,608.70	500.00	-	0.00%
Office Supplies and Tech	600	48,814.96	12,945.00	8,497.28	65.64%
Dues and Fees	800	100.00	-	-	N/A
Subtotal		102,919.34	84,965.71	51,527.88	60.65%
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	4,665.25	66.65%
Legal Services	354	3,165.00	-	-	N/A
Communications	530	13,258.80	411.50	411.50	100.00%
Advertising	540	-	-	-	N/A
Office Supplies and Tech	600	39,094.54	66,019.50	12,907.73	19.55%
Dues and Fees	800	328.99	150.00	110.00	73.33%
Subtotal		61,069.38	75,763.08	20,276.56	26.76%
Funding the Future (Proj. 009)					
Books/Periodicals	640	-	2,500.00	2,500.00	100.00%

WESTERN GATEWAY ELEMENTARY 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 2/28/22	% of YTD to Budg.
Child Nutrition Program (Proj. various CNP)					
Food Service Management	570	-	99,000.00	61,614.42	62.24%
Kitchen Products and Supplies	617	-	1,000.00	-	0.00%
Subtotal		-	100,000.00	61,614.42	61.61%
Flexible Benefit Allowance (Proj. 331-335)					
Salaries/Employee Benefits	100-299	-	116,000.00	65,684.45	56.62%
Special Education (Proj. 621)					
Salaries/Employee Benefits	100-299	-	-	-	N/A
Medical Services	336	-	24,000.00	19,882.47	82.84%
General Supplies	600	-	-	-	N/A
Subtotal		-	24,000.00	19,882.47	82.84%
Covid Prevention (Proj. 723)					
Salaries/Employee Benefits	100-299	-	7,207.53	7,207.53	100.00%
Professional Services	300	-	-	-	N/A
Building Services	400	-	880.00	880.00	100.00%
Supplies	600	-	290.05	290.05	100.00%
Subtotal		-	8,377.58	8,377.58	100.00%
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	2,673.00	2,673.00	100.00%
Accounting Services (OCAS)	331	3,700.00	-	-	N/A
Legal Services	354	16,000.00	10,000.00	3,960.00	39.60%
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	13,615.00	7,365.00	54.09%
Office/Instructional Supplies	619	25,283.00	70,309.75	51,312.08	72.98%
Books/Periodicals	640	-	91,191.51	54,478.92	59.74%
Furniture and Fixtures	651	173,947.40	578.82	578.82	100.00%
Technology Supplies/Software	653	36,256.90	33,211.45	1,335.00	4.02%
Machines	656	-	3,500.00	3,152.38	90.07%
Technology Related Hardware	733	-	111,816.05	111,776.72	99.96%
Fees/Registrations	800	367.53	6,190.00	2,690.00	43.46%
Subtotal		448,389.87	361,359.64	257,145.98	71.16%
Grand Total		\$ 614,344.98	1,975,363.01	1,207,886.92	61.15%
Payroll Expenses	100-200	172,238.09	1,158,373.20	691,876.93	59.73%
Non-Payroll Expenses	300-900	442,106.89	816,989.81	516,009.99	63.16%
Totals		\$ 614,344.98	1,975,363.01	1,207,886.92	61.15%

**WESTERN GATEWAY ELEMENTARY 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	29,918.58
September	11,929.03	10,004.50	97,176.77	137,002.14
October	11,929.03	6,022.53	97,149.76	115,862.40
November	11,929.03	13,275.50	95,509.25	46,685.02
December	11,929.03	1,290.00	94,081.25	34,289.35
January	14,492.12	8,022.00	96,890.38	96,799.71
February	16,131.39	9,958.87	92,688.72	38,622.04
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>691,876.93</u>	<u>516,009.99</u>
		<u>614,344.98</u>		<u>1,207,886.92</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	29,918.58
September	11,929.03	10,004.50	97,176.77	137,002.14
October	11,929.03	6,022.53	97,149.76	115,862.40
November	11,929.03	13,275.50	95,509.25	46,685.02
December	11,929.03	1,290.00	94,081.25	34,289.35
January	14,492.12	8,022.00	96,890.38	96,799.71
February	16,131.39	9,958.87	92,688.72	38,622.04
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
	<u>89,527.71</u>	<u>48,579.40</u>	<u>691,876.93</u>	<u>516,009.99</u>
		<u>138,107.11</u>		<u>1,207,886.92</u>

Western Gateway Elementary School Inc.

Revenue/Expenditure Summary

Options: Fund: 81, Date Range: 7/2/2021 - 2/28/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NONCATEGORICAL FUNDS	\$0.00	\$13.06	\$0.00	\$0.00	\$13.06	\$0.00	\$13.06
001 INASMUCH FOUNDATION	\$147,080.66	\$250,000.00	\$0.00	\$6,128.92	\$390,951.74	\$300.15	\$390,651.59
002 WCF DONATION	\$65,041.62	\$204,371.08	\$0.00	\$177,516.36	\$91,896.34	\$80,000.01	\$11,896.33
003 WALTON GRANT	\$174,345.39	\$0.00	\$0.00	\$10,252.00	\$164,093.39	\$748.00	\$163,345.39
005 CROSSFIRST BANK (PLAYGROUND)	\$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	\$4,767.84	\$1,832.16	\$1,832.16	\$0.00
Total	\$386,467.67	\$464,134.14	\$0.00	\$198,665.12	\$651,936.69	\$82,880.32	\$569,056.37

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 60, Date Range: 7/2/2021 - 2/28/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 UNIFORMS	\$0.00	\$6,635.00	\$0.00	\$12.00	\$6,623.00	\$4.00	\$6,619.00
802 SMART DISMISSAL	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00
803 CHILD NUTRITION CLEARING	\$0.00	\$42.50	\$0.00	\$0.00	\$42.50	\$0.00	\$42.50
804 YARD SIGNS	\$0.00	\$295.00	\$0.00	\$0.00	\$295.00	\$0.00	\$295.00
805 SCHOOL PICTURES	\$0.00	\$975.00	\$0.00	\$0.00	\$975.00	\$0.00	\$975.00
Total	\$0.00	\$8,097.50	\$0.00	\$12.00	\$8,085.50	\$4.00	\$8,081.50

**WESTERN GATEWAY ELEMENTARY SCHOOL
OKLAHOMA CITY, OKLAHOMA**

MONTHLY FINANCIAL REPORT

March 31, 2022 and Year to Date

TABLE OF CONTENTS

Table of Contents

Compilation Report

Statement of Assets, Liabilities, and Net Assets – Cash Basis 1

Combined Statement of Revenues, Expenditures and Changes
in Cash Fund Balances – Regulatory Basis 2

Statement of Revenue and Expenses – General Fund - Cash Basis 3

Supplemental Information

Report of Revenue by Month – General Fund – Cash Basis 4

Statement of Expenses by Project/Object – General Fund – Cash Basis 5-6

2 Year Comparison – Cash Basis 7

Gifts Fund Revenue/Expenditure Summary

Activity Fund Revenue/Expenditure Summary



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

April 1, 2022

Honorable Board of Education
Western Gateway
Oklahoma City, Oklahoma

We have compiled the accompanying statement of assets, liabilities, and net assets – cash basis for the Western Gateway as of March 31, 2022 and the related statements of revenues and expenses – cash basis for the nine (9) 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.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

**WESTERN GATEWAY ELEMENTARY SCHOOL - 2021-22 FISCAL YEAR
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS
AT MARCH 31, 2022**

	<u>General Fund</u>	<u>Gifts Fund</u>	<u>Activity</u>	<u>Totals</u>
Assets				
Cash	<u>\$ (67,395.04)</u>	<u>625,270.02</u>	<u>8,453.50</u>	<u>566,328.48</u>
Liabilities				
Outstanding Payments	55,343.45	334.00	-	55,677.45
Funds Held for Student Organizations	<u>-</u>	<u>-</u>	<u>8,453.50</u>	<u>8,453.50</u>
Total Liabilities	<u>55,343.45</u>	<u>334.00</u>	<u>8,453.50</u>	<u>64,130.95</u>
Net Assets	<u>\$ (122,738.49)</u>	<u>624,936.02</u>		<u>502,197.53</u>

WESTERN GATEWAY ELEMENTARY SCHOOL
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH FUND
BALANCES REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
MARCH 31, 2022

	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPES	TOTALS (MEMO. ONLY)
	GENERAL	EXPENDABLE TRUST	
Revenues			
Local sources	\$ 30,338.12	464,134.14	494,472.26
State sources	825,785.76		825,785.76
Federal sources	405,077.59		405,077.59
Non-revenue receipts	320.00		320.00
Total revenues	<u>1,261,521.47</u>	<u>464,134.14</u>	<u>1,725,655.61</u>
Expenditures			
Instruction	750,929.84	4,767.84	755,697.68
Support services	539,027.57	220,897.95	759,925.52
Operation of non-instructional services	70,693.10		70,693.10
Other uses	23,609.45		23,609.45
Total expenditures	<u>1,384,259.96</u>	<u>225,665.79</u>	<u>1,609,925.75</u>
Revenues over (under) expenditures	(122,738.49)	238,468.35	115,729.86
Cash fund balance, beginning of year	<u>-</u>	<u>386,467.67</u>	<u>386,467.67</u>
Cash fund balance, end of period	<u>\$ (122,738.49)</u>	<u>624,936.02</u>	<u>502,197.53</u>

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

	Source Codes	2020-21 Actual	2020-21 As of 3/31/21	% of YTD to Actual	2021-22 Budgeted	2021-22 As of 3/31/22	% of YTD to Budgeted
<u>Revenue</u>							
Reimbursements	1500	-	-	N/A	\$ 2,500.01	2,500.01	100.0%
Donations	1610	\$ 255,537.34	255,532.34	100.0%	-	41.81	N/A
Refund of Prior Year Expenditure	1680	-	-	N/A	2,565.20	27,376.40	1067.2%
Local CNP	1700	-	-	N/A	500.00	419.90	84.0%
Foundation and Salary Incentive Aid	3210	-	-	N/A	1,004,197.70	733,048.13	73.0%
Flexible Benefit Allowance	3250	-	-	N/A	115,689.12	82,340.12	71.2%
Reading Sufficiency (prj 367)	3415	-	-	N/A	5,608.78	5,608.78	100.0%
State Textbooks (prj 333)	3420	-	-	N/A	4,788.73	4,788.73	100.0%
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	110,720.85	30.9%	450,962.50	342,901.93	76.0%
Federal Meal Reimbursement	4700	-	-	N/A	70,000.00	62,175.66	88.8%
Correcting Entries	5600	3.00	3.00	100.0%	-	320.00	N/A
Total revenue		<u>614,344.98</u>	<u>366,256.19</u>	59.6%	<u>1,752,486.77</u>	<u>1,261,521.47</u>	72.0%
<u>Expenditures</u>							
Payroll		172,238.09	105,659.10	61.3%	1,194,421.81	785,675.57	65.8%
Accounts Payable		<u>442,106.89</u>	<u>66,824.30</u>	15.1%	<u>871,286.95</u>	<u>598,584.39</u>	68.7%
Total expenditures		<u>614,344.98</u>	<u>172,483.40</u>	28.1%	<u>2,065,708.76</u>	<u>1,384,259.96</u>	67.0%
Revenue over (under) expenses		-	193,772.79		(313,221.99)	(122,738.49)	
Net Assets (beginning)	6110	-	-	N/A	-	-	N/A
Other Financing Sources (Uses):							
Transfers available from Gift Fund		-	-		624,936.02	-	
Ending Net Assets		<u>\$ -</u>	<u>193,772.79</u>		<u>\$ 311,714.03</u>	<u>(122,738.49)</u>	

SUPPLEMENTAL INFORMATION

WESTERN GATEWAY ELEMENTARY 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>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>
Refunds and Other Local	29,918.22	0.01	2,500.00	-	-	2,565.20	-	2,500.00	22,311.20	41.81
Adult Meals	419.90	-	-	-	-	55.25	153.13	12.75	198.77	-
State Aid	733,048.13	-	73,843.69	82,046.33	73,842.64	73,842.64	73,842.64	174,480.75	90,787.84	90,361.60
Flexible Benefits Allowance	82,340.12	-	-	-	-	-	52,060.10	10,412.03	10,412.02	9,455.97
Reading Sufficiency	5,608.78	-	-	-	-	-	5,608.78	-	-	-
State Textbooks	4,788.73	-	-	-	-	-	-	4,788.73	-	-
CSP Grant	342,901.93	-	82,180.42	56,184.29	100,588.38	-	38,947.90	4,438.00	1,134.31	59,428.63
Federal Meal Reimbursement	62,175.66	-	-	-	-	34,121.49	-	-	11,064.76	16,989.41
Non-revenue sources	320.00	-	-	-	-	320.00	-	-	-	-
	<u>1,261,521.47</u>	<u>0.01</u>	<u>158,524.11</u>	<u>138,230.62</u>	<u>174,431.02</u>	<u>110,904.58</u>	<u>170,612.55</u>	<u>196,632.26</u>	<u>135,908.90</u>	<u>176,277.42</u>

WESTERN GATEWAY ELEMENTARY 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 3/31/22	% of YTD to Budg.
General Fund & Local Codes (Proj. 000)					
Salaries	100	\$ -	760,000.00	509,606.48	67.05%
Employee Benefits	200	-	175,000.00	116,656.08	66.66%
Worker's Comp./State Unempl.	270-280	-	10,000.00	-	0.00%
Administrative Services	310	-	26,000.00	15,500.00	59.62%
Accounting Services	331	-	18,750.00	14,250.00	76.00%
Medical Services	336	-	18,000.00	12,533.75	69.63%
Water Service	411	-	5,000.00	3,441.35	68.83%
Cleaning Services	421	-	36,870.00	28,380.17	76.97%
Disposal Services	423	-	3,600.00	2,689.96	74.72%
Pest Control	424	-	400.00	90.00	22.50%
Lawn Care Services	426	-	8,000.00	4,660.81	58.26%
Insurance Services	520	-	52,000.00	51,652.00	99.33%
Communications Services	530	-	5,390.00	3,765.00	69.85%
General Supplies	600	-	2,000.00	1,976.21	98.81%
Building Supplies	618	-	22,000.00	9,432.74	42.88%
Electricity	624	-	36,000.00	14,435.84	40.10%
Natural Gas	627	-	6,000.00	5,868.27	97.80%
Dues and Fees	800	5.01	1,350.00	1,252.55	92.78%
Reimbursement/Correcting Entries	900	3.00	30,500.00	22,311.45	73.15%
Subtotal		8.01	1,216,860.00	818,502.66	67.26%
Donations - Inasmuch (Proj. 001)					
Salaries/Employee Benefits	100-299	-	2,691.25	2,691.25	100.00%
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	1,577.38	52.58%
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	1,173.18	1,153.18	98.30%
Printing	550	5,608.70	500.00	-	0.00%
Office Supplies and Tech	600	48,814.96	12,945.00	8,781.32	67.84%
Dues and Fees	800	100.00	-	-	N/A
Subtotal		102,919.34	22,309.43	16,203.13	72.63%
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	5,390.00	77.00%
Legal Services	354	3,165.00	-	-	N/A
Communications	530	13,258.80	540.34	510.50	94.48%
Advertising	540	-	500.84	500.84	100.00%
Office Supplies and Tech	600	39,094.54	65,789.82	15,182.45	23.08%
Dues and Fees	800	328.99	150.00	110.00	73.33%
Subtotal		61,069.38	76,163.08	23,875.87	31.35%
Funding the Future (Proj. 009)					
Books/Periodicals	640	-	2,500.00	2,500.00	100.00%

WESTERN GATEWAY ELEMENTARY 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 3/31/22	% of YTD to Budg.
Child Nutrition Program (Proj. various CNP)					
Food Service Management	570	-	99,000.00	69,162.23	69.86%
Kitchen Products and Supplies	600	-	1,000.00	-	0.00%
Subtotal		-	100,000.00	69,162.23	69.16%
Flexible Benefit Allowance (Proj. 331-335)					
Salaries/Employee Benefits	100-299	-	113,841.42	75,135.52	66.00%
Title I, Part A (Proj. 511)					
Salaries/Employee Benefits	100-299	-	57,434.91	36,549.48	63.64%
General Supplies	600	-	-	-	N/A
Subtotal		-	57,434.91	36,549.48	63.64%
Special Education (Proj. 621)					
Salaries/Employee Benefits	100-299	-	40,011.09	25,011.09	62.51%
Subtotal		-	40,011.09	25,011.09	62.51%
ARP IDEA Part B (Proj. 628)					
Medical Services	336	-	11,000.00	10,502.67	95.48%
Covid Prevention (Proj. 723)					
Salaries/Employee Benefits	100-299	-	32,625.00	7,207.53	22.09%
Building Services	400	-	8,829.55	1,130.00	12.80%
Supplies	600	-	4,000.00	1,728.80	43.22%
Subtotal		-	45,454.55	10,066.33	22.15%
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	2,350.00	2,350.00	100.00%
E-Rate Services	312	3,000.00	2,673.00	2,673.00	100.00%
Accounting Services (OCAS)	331	3,700.00	-	-	N/A
Legal Services	354	16,000.00	10,010.00	4,670.00	46.65%
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	12,239.41	11,389.41	93.06%
Office/Instructional Supplies	619	25,283.00	88,000.00	51,312.08	58.31%
Books/Periodicals	640	-	91,191.51	65,370.43	71.68%
Furniture and Fixtures	651	173,947.40	578.82	578.82	100.00%
Technology Supplies/Software	653	36,256.90	1,335.00	1,335.00	100.00%
Machines	656	-	3,500.00	3,152.38	90.07%
Technology Related Hardware/Software	730	-	143,792.48	129,905.80	90.34%
Fees/Registrations	800	367.53	6,190.00	6,190.00	100.00%
Subtotal		448,389.87	380,134.28	296,750.98	78.06%
Grand Total		\$ 614,344.98	2,065,708.76	1,384,259.96	67.01%
Payroll Expenses	100-200	172,238.09	1,194,421.81	785,675.57	65.78%
Non-Payroll Expenses	300-900	442,106.89	871,286.95	598,584.39	68.70%
Totals		\$ 614,344.98	2,065,708.76	1,384,259.96	67.01%

**WESTERN GATEWAY ELEMENTARY 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	29,918.58
September	11,929.03	10,004.50	97,176.77	137,002.14
October	11,929.03	6,022.53	97,149.76	115,862.40
November	11,929.03	13,275.50	95,509.25	46,685.02
December	11,929.03	1,290.00	94,081.25	34,289.35
January	14,492.12	8,022.00	96,890.38	96,799.71
February	16,131.39	9,958.87	92,688.72	38,622.04
March	16,131.39	18,244.90	93,798.64	82,574.40
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>785,675.57</u>	<u>598,584.39</u>
		<u>614,344.98</u>		<u>1,384,259.96</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	29,918.58
September	11,929.03	10,004.50	97,176.77	137,002.14
October	11,929.03	6,022.53	97,149.76	115,862.40
November	11,929.03	13,275.50	95,509.25	46,685.02
December	11,929.03	1,290.00	94,081.25	34,289.35
January	14,492.12	8,022.00	96,890.38	96,799.71
February	16,131.39	9,958.87	92,688.72	38,622.04
March	16,131.39	18,244.90	93,798.64	82,574.40
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
	<u>105,659.10</u>	<u>66,824.30</u>	<u>785,675.57</u>	<u>598,584.39</u>
		<u>172,483.40</u>		<u>1,384,259.96</u>

Western Gateway Elementary School Inc.

Revenue/Expenditure Summary

Options: Fund: 81, Date Range: 7/2/2021 - 3/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NONCATEGORICAL FUNDS	\$0.00	\$13.06	\$0.00	\$0.00	\$13.06	\$0.00	\$13.06
001 INASMUCH FOUNDATION	\$147,080.66	\$250,000.00	\$0.00	\$6,128.92	\$390,951.74	\$300.15	\$390,651.59
002 WCF DONATION	\$65,041.62	\$204,371.08	\$0.00	\$204,183.03	\$65,229.67	\$53,333.34	\$11,896.33
003 WALTON GRANT	\$174,345.39	\$0.00	\$0.00	\$10,586.00	\$163,759.39	\$414.00	\$163,345.39
005 CROSSFIRST BANK (PLAYGROUND)	\$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	\$4,767.84	\$1,832.16	\$1,832.16	\$0.00
Total	\$386,467.67	\$464,134.14	\$0.00	\$225,665.79	\$624,936.02	\$55,879.65	\$569,056.37

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 60, Date Range: 7/2/2021 - 6/30/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 UNIFORMS	\$0.00	\$6,980.00	\$0.00	\$12.00	\$6,968.00	\$4.00	\$6,964.00
802 SMART DISMISSAL	\$0.00	\$173.00	\$0.00	\$0.00	\$173.00	\$0.00	\$173.00
803 CHILD NUTRITION CLEARING	\$0.00	\$42.50	\$0.00	\$0.00	\$42.50	\$0.00	\$42.50
804 YARD SIGNS	\$0.00	\$295.00	\$0.00	\$0.00	\$295.00	\$0.00	\$295.00
805 SCHOOL PICTURES	\$0.00	\$975.00	\$0.00	\$0.00	\$975.00	\$0.00	\$975.00
Total	\$0.00	\$8,465.50	\$0.00	\$12.00	\$8,453.50	\$4.00	\$8,449.50

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	\$184,927.40	\$184,927.40	\$0.00
11	BENCHMARK EDUCATION COMPANY	4	7/1/2021	CURRICULUM DEVELOPMENT AND INSTR TECH SUPPLIES	\$86,500.00	\$53,494.90	\$33,005.10
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	\$2,084.93	\$2,084.93	\$0.00
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	\$6,574.06	\$43,425.94
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	\$8,727.67	\$9,272.33
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	\$3,794.16	\$205.84
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	\$1,400.00	\$1,370.16	\$29.84
11	DIANA BEDWELL	20	7/21/2021	REIMB SUPPLIES/TRAVEL	\$500.00	\$287.48	\$212.52
11	ROCKET COLOR	21	7/21/2021	PRINTING SCHOOL MATERIALS	\$1,000.00	\$980.00	\$20.00
11	ARTS COUNCIL	22	7/21/2021	ARTIST RESIDENCY PROGRAM	\$7,000.00	\$6,328.50	\$671.50
11	REDBUD SPEECH AND LANGUAGE	23	7/21/2021	SPEECH THERAPY	\$14,000.00	\$10,502.67	\$3,497.33
11	EVALUATION WORKS, LLC	24	7/21/2021	PSYCH EVAL SERVICES	\$11,000.00	\$8,830.00	\$2,170.00
11	OKLAHOMA SCHOOL INSURANCE GROUP	25	7/21/2021	PROPERTY/ELL INSURANCE	\$49,672.00	\$49,672.00	\$0.00
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	\$265.00	\$135.00
11	SYNCB/AMAZON	29	7/21/2021	INSTRUCTIONAL SUPPLIES AND MATERIALS	\$5,000.00	\$2,314.03	\$2,685.97
11	SAM'S CLUB	30	7/21/2021	CLASSROOM SUPPLIES/ PAPER GOODS	\$5,000.00	\$1,836.32	\$3,163.68

11	MEDINA HANDYMAN SERVICES	31	7/21/2021	CUSTODIAL SERVICES	\$40,000.00	\$35,649.30	\$4,350.70
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	RIVIVED 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	\$8,238.05	\$1,461.95
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	\$3,152.38	\$347.62
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	\$18,000.00	\$6,000.00
11	BRAID CREATIVE	43	8/11/2021	ADVERTISING	\$1,490.00	\$1,240.00	\$250.00
11	CENTER FOR ECONOMIC DEVELOPMENT LAW	44	8/11/2021	LEGAL SERVICES	\$10,000.00	\$5,660.00	\$4,340.00
11	YORK	45	8/20/2021	INTERCOM FOR FRONT DOOR	\$1,931.00	\$1,931.00	\$0.00
11	OG&E	46	8/26/2021	ELECTRICITY	\$36,000.00	\$15,700.30	\$20,299.70
11	CITY OF OKC WATER	47	8/26/2021	WATER SERVICE	\$5,000.00	\$3,441.35	\$1,558.65
11	WM CORPORATE SERVICES, INC.	48	8/26/2021	WASTE MANAGEMENT	\$3,600.00	\$2,953.60	\$646.40
11	WHEELER COMMUNITY FOUNDATION	49	8/26/2021	REASSIGNED TO GIFTS AS PER 11.18.21 BOARD MEETING	\$0.00	\$0.00	\$0.00
11	OKLAHOMA TEACHER'S RETIREMENT	50	8/31/2021	July	\$1,150.77	\$1,150.77	\$0.00
11	MODERN ENVIRONMENT	51	9/2/2021	GROUNDS MAINTENANCE	\$8,000.00	\$5,326.64	\$2,673.36
11	MIDFIRST BANK	52	7/1/2021	BANK FEES	\$510.00	\$416.00	\$94.00
11	KEYSTONE FOODSERVICE	53	9/2/2021	CNP MEALS	\$100,000.00	\$80,064.85	\$19,935.15
11	COX BUSINESS	54	9/9/2021	INTERNET SERVICE	\$0.00	\$0.00	\$0.00
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	\$140.00	\$140.00	\$0.00
11	OKCPS FINANCIAL SERVICES - TREASURY	59	9/23/2021	SPONSOR FEES	\$30,090.26	\$21,991.45	\$8,098.81
11	ELITE TECHNOLOGY SOLUTIONS, LLC	60	9/30/2021	PHONES/LAPTOPS/TECH	\$9,850.00	\$8,889.98	\$960.02
11	ONG	61	10/8/2021	NATURAL GAS	\$6,000.00	\$5,868.27	\$131.73
11	TODAY'S THERAPY SOLUTIONS	62	10/21/2021	SPECIAL ED SERVICES	\$5,250.00	\$4,032.50	\$1,217.50
11	CLIA LABORATORY PROGRAM	63	11/11/2021	COVID TESTING	\$180.00	\$180.00	\$0.00
11	KELLOGG & SOVEREIGN CONSULTING, LLC	64	11/11/2021	ERATE CONSULTING SERVICES	\$4,673.00	\$4,673.00	\$0.00
11	JENKINS & KEMPER CPA, P.C.	65	11/11/2021	TAX RETURN PREPARATION	\$750.00	\$750.00	\$0.00
11	AUTISM-PRODUCTS.COM	66	11/17/2021	INSTRUCTIONAL SUPPLY	\$1,000.00	\$590.38	\$409.62
11	TEACHERS COLLEGE READING & WRITING	67	11/19/2021	PROFESSIONAL DEVELOPMENT	\$650.00	\$650.00	\$0.00
11	LOCKE SUPPLY	68	12/3/2021	BLDG SUPPLIES	\$400.00	\$0.00	\$400.00
11	HOME DEPOT	69	12/3/2021	MAINT/BLDG SUPPLY	\$500.00	\$0.00	\$500.00

11	FILTER TEC	70	12/3/2021	HVAC SUPPLIES	\$600.00	\$363.84	\$236.16
11	SCHOLASTIC INC. EDUCATION	71	12/17/2021	LIBRARY BOOKS	\$30,000.00	\$10,891.51	\$19,108.49
11	BOOKS DEL SUR LLC	72	12/17/2021	LIBRARY BOOKS	\$5,000.00	\$2,500.00	\$2,500.00
11	DEMCO LIBRARY SUPPLIES	73	12/17/2021	LIBRARY SUPPLIES	\$5,000.00	\$1,317.18	\$3,682.82
11	BECKMAN COMPANY	74	1/13/2022	CYBER INSURANCE	\$1,980.00	\$1,980.00	\$0.00
11	OKLAHOMA STATE DEPT OF EDUCATION	75	1/21/2022	CHARTER SCHOOL CLOSURE REVOLVING FUND	\$809.55	\$809.55	\$0.00
11	CANDOR	76	1/21/2022	PUBLIC RELATIONS	\$11,475.00	\$9,375.00	\$2,100.00
11	METRO FAMILY MAGAZINE	77	1/21/2022	ADVERTISING	\$349.00	\$349.00	\$0.00
11	AIM TO KILL	78	2/10/2022	PEST CONTROL	\$400.00	\$90.00	\$310.00
11	SHERWIN WILLIAMS #707954	79	2/15/2022	PAINT AND SUPPLY	\$300.00	\$0.00	\$300.00
11	LETTERING EXPRESS	80	2/15/2022	CSP PROMOTIONAL ITEMS/MARKETING	\$3,063.16	\$3,063.16	\$0.00
11	EAS CONSULTING, INC.	81	3/24/2022	ADMIN MGMT SERVICES	\$20,350.00	\$11,350.00	\$9,000.00
11	PERRY & LEVERIDGE	82	3/24/2022	HIB REGISTRATION	\$10.00	\$10.00	\$0.00
11	OESC	83	3/24/2022	UNEMPLOYMENT	\$4,000.00	\$0.00	\$4,000.00
11	TWO KINGS CONSULTING	84	4/14/2022	ELL TESTING	\$650.00	\$0.00	\$650.00
11	RESPONSIVE CLASSROOM	85	4/14/2022	SUMMER PROFESSIONAL DEVELOPMENT WORKSHOP	\$15,000.00	\$0.00	\$15,000.00
					\$932,643.15	\$691,029.38	\$241,613.77
60	MIDFIRST BANK	1	7/1/2021	BANK FEES	\$16.00	\$12.00	\$4.00
81	QUINTELLA PRINTING	1	7/14/2021	UNIFORMS	\$11,000.00	\$10,661.00	\$339.00
81	CANDOR	2	7/21/2021	PUBLIC RELATIONS	\$5,929.07	\$5,929.07	\$0.00
81	SYNCB/AMAZON	3	7/21/2021	SETTING UP TEACHER CLASSROOMS	\$6,600.00	\$5,417.20	\$1,182.80
81	SCHOOL SAFE ID	4	9/30/2021	HANG TAGS FOR PARENT PICKUP	\$500.00	\$199.85	\$300.15
81	WHEELER COMMUNITY FOUNDATION	5	8/26/2021	WHEELER RENT FROM DONATION	\$257,516.37	\$230,849.70	\$26,666.67
81	OKLAHOMA COUNTY TREASURER	6	12/31/2021	AD VALOREM TAXES	\$0.00	\$0.00	\$0.00

\$281,545.44 \$253,056.82 \$28,488.62

Customer: WESTERN GATEWAY ELEMENTARY SCHOOL,
 INC.

Addr: P.O. BOX 1150
 OKLAHOMA CITY OK 73101

October Membership: 210

MAS: MUNICIPAL ACCOUNTING SYSTEMS, INC.

Addr: 908 EAST 35TH STREET
 SHAWNEE, OK 74804

Phone: (800)749-5691 **Fax:** (405)275-7091

Re-Occurring Fiscal Year Charges	
Re-Occurring Fiscal Year Charges are based on the membership (200 minimum) from the latest October 1 count.	
Description	Total
Appropriated Funds	\$1,890.00
Payroll	NA
- Usage Fee Included In Appropriated Funds	
Treasurer	\$630.00
Activity Funds	\$315.00
Personnel	\$630.00
Purchase Requisition	NA
Employee Document Management	NA
Total 2022-2023 Fiscal Year Charges:	
	\$3,465.00

Terms and Conditions

- The software charge includes phone support for one (1) designated contact per application. Additional contacts can be added at an additional cost. MAS shall provide the phone support during normal business hours of 8:00 a.m. to 5:00 p.m. CST, Monday through Friday, exclusive of holidays. MAS shall have full and free access to the Customer equipment and software to provide support.
- The software charge includes interactive online training via training videos and webinars.
- On-site training (by appointment only) will be charged \$750.00 per day from 9:30 a.m. through 3:30 p.m. CST and \$.55/mile roundtrip. Additional time is \$100.00 per hour.
- Customer agrees that MAS shall not be liable to Customer for any incidental or consequential damages, loss, or other liabilities arising out of the use or inability to use the software.
- The terms and conditions of this agreement supersede those of all previous agreements between the parties with respect to the use of the software and such use hereafter is subject to the terms and conditions of this agreement.
- This agreement shall be governed by the Laws of the State of Oklahoma.

Software as a Service

- Definitions.
 - Application means the software and other material used by MAS to access, configure, and provide the Services. The Application(s) identified in the Service Order Agreement are licensed on a subscription basis and delivered as hosted online software using the Software as a Service (SaaS) model.
 - Charges mean the fees payable by Customer pursuant to the Software Service Order Agreement.
 - Customer Data means any data that Customer sends to the Service and any data that Customer receives from the Service in fulfillment of a request, excluding any content deemed to be Intellectual Property.
 - Documentation means instructions and examples pertaining to appropriate integration with and proper use of the Services.

(e) Intellectual Property Rights means all intellectual property rights, including patents, trademarks, trade name, service mark, copyright, trade secrets, know-how, process, technology, development tool, ideas, concepts, design right, domain names, moral right, database right, methodology, algorithm and invention, and any other proprietary information (whether registered, unregistered, pending, or applied for).

(f) Privacy Policy and Terms of Service means the MAS Privacy Policy and Terms of Service in effect at the time of this Agreement, which is incorporated herein by reference and which is subject to change without notice.

(g) Service shall have the meaning set forth in the MAS Privacy Policy and Terms of Service.

(h) Service Order Agreement means the Software Service Order Agreement delivered by MAS to Customer which sets forth the service and fees for the current fiscal year.

(i) Usage Data means any data that MAS collects or generates during the performance of the Service, including non-confidential elements of Customer Data.

2. Service.

(a) MAS Obligations. MAS hereby agrees, subject to and during the term of this Agreement and the Privacy Policy and Terms of Service: (i) to provide the Service to Customer; (ii) to grant or procure a right for Customer to access and use the Application as a part of the Service only; and (iii) to use all commercially reasonable efforts to prevent unauthorized access to, or use of, the Service.

(b) Customer Obligations. Customer hereby agrees, as allowed by Oklahoma constitution or law, subject to and during the term of this Agreement: (i) to comply with the Privacy Policy and Terms of Service; (ii) not to reverse-engineer the Application; (iii) to use an appropriate integration method for the volume and/or nature of queries to the Service; (iv) that it is solely responsible for all of its activities and for the accuracy, integrity, legality, reliability, and appropriateness of all Customer Data; (v) to use all commercially reasonable efforts to prevent unauthorized access to, or use of, the Service, and notify MAS promptly of any such unauthorized use; (vi) to comply with all applicable laws in using the Service, wherever such use occurs, and not use, or require MAS to use, any Customer Data obtained via the Service for any unlawful purpose; and (vii), to accurately represent Customer's use of the Service and data obtained from the Service.

3. Service Order Agreement. The Service Order Agreement will be effective only when signed by Customer and MAS. Any modifications or changes to the Services under any executed Service Order Agreement will be effective only if and when memorialized in a mutually agreed written change order signed by both Parties.

4. Access to the Service, Attribution, and Charges.

(a) Customer Accounts. Customer must provide MAS with valid contact information prior to receiving access to the Service in compliance with the Privacy Policy and Terms of Service.

(b) Data Preparation & Configuration. Customer will ensure that: (i) Customer Data is in proper format as specified by the Documentation; and (ii) no other software, data, or equipment having an adverse impact on the Service has been introduced.

5. Availability, Maintenance, and Technical Support.

(a) Availability & Maintenance. MAS will use commercially reasonable efforts to make the Service available. Downtime for maintenance, upgrades, enhancement, or any other reason, may be scheduled at any time.

(b) Technical Support. Unless otherwise provided in the Service Order Agreement, MAS will offer technical and customer support on a first-come, first-served basis during regular business hours, Central Standard Time.

6. Third-Party Software Integration Acknowledgements, Representations, and Agreements. MAS will provide software as part of the Service that will allow the Customer to share data with third-party applications.

(a) It is understood and agreed that MAS is not responsible for the security of the data once it has been provided by the Customer to a third party using the Service.

(b) It is understood and agreed that MAS is not releasing this data to a third party. It is acknowledged and agreed that under no circumstance shall MAS be deemed to be a direct or indirect transferor of information/data to any third party. MAS is only providing software that will allow the Customer to share data with third-party applications.

(c) Customer hereby represents that it is aware of all duties, requirements and restrictions set forth under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.

(d) Customer hereby represents that it shall perform all duties and requirements set forth under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.

(e) Customer hereby represents that it shall refrain from performing any act restricted under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.

(f) Customer hereby agrees that it shall, as allowed by Oklahoma constitution or law, defend, indemnify, reimburse, and make whole in any manner, MAS for any form of damages sustained as a direct or indirect result of the Customer's failure to follow any duty, requirement, restriction or other that is mandated under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance. This shall include any and all attorney fees, costs, expenses, expert fees, and other that MAS could incur.

(g) Customer represents that it shall obtain all necessary authorizations (including authorizations from any parent/guardian, student or other

interested third person) as required by law before any information/data is transferred by it to a third party.

7. Intellectual Property Rights.
 - (a) MAS Intellectual Property. MAS and its third-party licensors (as appropriate) shall retain all Intellectual Property Rights in the Service and Usage Data. Except as expressly set forth herein, no MAS Intellectual Property Rights are granted to Customer.
 - (b) Customer Intellectual Property. Customer retains all Intellectual Property Rights in Customer Data. Customer grants MAS a license: (i) to use the Customer Data to the extent necessary for the performance of the Services; (ii) to keep an archival copy subject to the provisions of the relevant data protection regulations; and (iii) to create Usage Data by collecting non-confidential elements of Customer Data, such as dates, location codes, equipment types, carriers, and other data as determined by MAS and in conjunction with automatically generated data such as IP address, time, and frequency of access.
 - (c) Feedback Relating to Services. MAS shall have a perpetual, royalty-free, irrevocable, worldwide license to use and incorporate into the Services any suggestions, ideas, modification requests, feedback, or other recommendations related to the Services provided by or on behalf of Customer.
 - (d) Derivatives and Compilations of Usage Data. MAS shall have a perpetual, royalty-free, irrevocable, world-wide license to use, sublicense, and publish derivative works and compilations resulting from collection and analysis of Usage Data.
8. Privacy and Personal Information.
 - (a) MAS's Privacy Policy. MAS's Privacy Policy and Terms of Service, made a part hereof, is available at www.wengage.com.
9. Term; Termination.
 - (a) Term. This Agreement is effective for the fiscal year set forth in the Software Service Order Agreement unless earlier terminated by either Customer or MAS.
 - (b) Termination Without Cause. Customer may terminate this Agreement by discontinuing use of the Service and paying any remaining charges. MAS may terminate this Agreement by discontinuing its provision of the Service to Customer, in which case Customer is not obligated to pay any remaining charges.
 - (c) Breach. MAS may terminate this Agreement if Customer breaches any material obligation provided hereunder, including Customer's obligations specified in Section 2(b), which breach is not cured within five (5) days of MAS's notice to Customer.
10. Confidential & Proprietary Information. For purposes of this Section, a Party receiving Confidential & Proprietary Information (as defined below) shall be the "Recipient" and the Party disclosing such information shall be the "Discloser."
 - (a) Acknowledgment. Customer hereby acknowledges that the Service (including any Documentation, source code, translations, compilations, partial copies, and derivative works used in connection with the Services) is provided using confidential and proprietary information belonging exclusively to MAS or its third-party licensor (as appropriate), and MAS hereby acknowledges that Customer Data contains confidential and proprietary information belonging exclusively to Customer or relating to its affairs (in each case, "Confidential & Proprietary Information"). Confidential & Proprietary Information does not include: (i) information already known or independently developed by Recipient outside the scope of this relationship by personnel not having access to any Confidential & Proprietary Information; (ii) information in the public domain through no wrongful act of Recipient, or (iii) information received by Recipient from a third-party who was free to disclose it.
 - (b) Covenant. Recipient hereby agrees that during the Term and at all times thereafter it shall not use, commercialize, or disclose such Confidential & Proprietary Information of the Discloser to any person or entity, except to its own employees and agents having a "need to know" (and who themselves are bound by similar nondisclosure restrictions), and to such other recipients as the Discloser may approve in writing; provided that all such recipients shall have first executed a confidentiality agreement in a form acceptable to Discloser. Recipient shall not: (i) alter or remove from any Confidential & Proprietary Information of the Discloser any proprietary legend, or (ii) decompile, disassemble, or reverse engineer the Confidential & Proprietary Information (and any information derived in violation of such covenant shall automatically be deemed Confidential & Proprietary Information owned exclusively by the Discloser). Recipient shall use at least the same degree of care in safeguarding the Confidential & Proprietary Information of the Discloser as it uses in safeguarding its own confidential information, but in any event at least reasonable care. Upon termination or expiration of this Agreement, and regardless of whether a dispute may exist, Recipient shall, upon request by Discloser, return or destroy (as instructed by Discloser) all Confidential & Proprietary Information of Discloser in its possession or control and cease all further use thereof.
 - (c) Injunctive Relief. Recipient acknowledges that violation of the provisions of this Section would cause irreparable harm to Discloser not adequately compensable by monetary damages. In addition to other relief, it is agreed that injunctive relief shall be available without necessity of posting bond to prevent any actual or threatened violation of such provisions.
11. Notices. Notices sent to either Party shall be effective when delivered in person or transmitted electronically, one (1) day after being sent by overnight courier, two (2) days after being sent by first class mail postage prepaid to a physical address provided by the Customer, or five (5) days after being sent by email from MAS to the address in the Customer account. A copy of this Agreement and notices generated in good form shall be treated as "original" documents admissible into evidence unless a document's authenticity is genuinely placed in question.
12. Survival. Termination shall have no effect on the Parties' rights or obligations under Section 8 ("Privacy and Personal Information"); Section 10 ("Confidential & Proprietary Information"), Section 13 ("Independent Contractor Status"), any payment obligations or any provision which by its nature should survive.
13. Independent Contractor Status. Each Party and its employees and agents are independent contractors in relation to the other Party with respect to all matters arising under this Agreement. Nothing herein shall be deemed to establish a partnership, joint venture, association, or employment relationship between the Parties. Each Party shall remain responsible and shall, as allowed by Oklahoma constitution or law, indemnify and hold harmless the other Party, for the withholding and payment of all federal, state and local personal income, wage, earnings, occupation, social security, worker's compensation, unemployment, sickness and disability insurance taxes, payroll levies, or employee benefit requirements now existing or hereafter enacted and attributable to themselves and their respective people.
14. Miscellaneous. This document and the documents incorporated herein constitute the entire agreement between the Parties with respect to the subject matter hereof and supersede all other communications, whether written or oral. MAS reserves all rights not specifically granted herein.

Neither Party shall be liable for delays caused by events beyond its reasonable control, except non-payment of amounts due hereunder shall not be excused by this provision. Any provision hereof found by a tribunal of competent jurisdiction to be illegal or unenforceable shall be automatically conformed to the minimum requirements of law and all other provisions shall remain in full force and effect. Waiver of any provision hereof in one instance shall not preclude enforcement thereof on future occasions.

Prepared By: Amanda Bunkerfield

Date Prepared: 2/15/2022

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

Signature: _____

Date Accepted: _____

Customer: WESTERN GATEWAY ELEMENTARY SCHOOL,
INC.

Addr: P.O. BOX 1150
OKLAHOMA CITY OK 73101

October Membership: 210

MAS: MUNICIPAL ACCOUNTING SYSTEMS, INC.

Addr: 908 EAST 35TH STREET
SHAWNEE, OK 74804

Phone: (800)749-5691 **Fax:** (405)275-7091

Re-Occurring Fiscal Year Charges	
Re-Occurring Fiscal Year Charges are based on the membership (200 minimum) from the latest October 1 count.	
Description	Total
Student Information	\$1,680.00
Gradebook	\$420.00
Lunch Room	\$420.00
Student Records Portal	\$315.00
Student Information Horizontal SIF® Agent - SIF® is a registered trademark of Schools Interoperability Framework Association.	NA
Google Classroom™ Integration - Google Classroom™ is a registered trademark of Google Inc.	NA
Rostering Integration	NA
Total 2022-2023 Fiscal Year Charges:	
	\$2,835.00

Terms and Conditions

- The software charge includes phone support for two (2) designated Student Information contacts per accredited site, one (1) designated Gradebook contact per accredited site, and one (1) designated Lunch Room contact per lunchroom site. Additional contacts can be added at an additional cost. MAS shall provide the phone support during normal business hours of 8:00 a.m. to 5:00 p.m. CST, Monday through Friday, exclusive of holidays. MAS shall have full and free access to the Customer equipment and software to provide support.
- The software charge includes interactive online training via training videos and webinars.
- On-site training (by appointment only) will be charged \$750.00 per day from 9:30 a.m. through 3:30 p.m. CST and \$.55/mile roundtrip. Additional time is \$100.00 per hour.
- The Student Information software charge includes the SIF Agent for SIF 2.0r1 Wave Profile. Additional 2.0r1 Horizontal Agent Profiles can be added at

an additional cost of \$ 0.50 per student X October membership.

5. Customer agrees that MAS shall not be liable to Customer for any incidental or consequential damages, loss, or other liabilities arising out of the use or inability to use the software.
6. The terms and conditions of this agreement supersede those of all previous agreements between the parties with respect to the use of the software and such use hereafter is subject to the terms and conditions of this agreement.
7. This agreement shall be governed by the Laws of the State of Oklahoma.

Software as a Service

1. Definitions.
 - (a) Application means the software and other material used by MAS to access, configure, and provide the Services. The Application(s) identified in the Service Order Agreement are licensed on a subscription basis and delivered as hosted online software using the Software as a Service (SaaS) model.
 - (b) Charges mean the fees payable by Customer pursuant to the Software Service Order Agreement.
 - (c) Customer Data means any data that Customer sends to the Service and any data that Customer receives from the Service in fulfillment of a request, excluding any content deemed to be Intellectual Property.
 - (d) Documentation means instructions and examples pertaining to appropriate integration with and proper use of the Services.
 - (e) Intellectual Property Rights means all intellectual property rights, including patents, trademarks, trade name, service mark, copyright, trade secrets, know-how, process, technology, development tool, ideas, concepts, design right, domain names, moral right, database right, methodology, algorithm and invention, and any other proprietary information (whether registered, unregistered, pending, or applied for).
 - (f) Privacy Policy and Terms of Service means the MAS Privacy Policy and Terms of Service in effect at the time of this Agreement, which is incorporated herein by reference and which is subject to change without notice.
 - (g) Service shall have the meaning set forth in the MAS Privacy Policy and Terms of Service.
 - (h) Service Order Agreement means the Software Service Order Agreement delivered by MAS to Customer which sets forth the service and fees for the current fiscal year.
 - (i) Usage Data means any data that MAS collects or generates during the performance of the Service, including non-confidential elements of Customer Data.
2. Service.
 - (a) MAS Obligations. MAS hereby agrees, subject to and during the term of this Agreement and the Privacy Policy and Terms of Service: (i) to provide the Service to Customer; (ii) to grant or procure a right for Customer to access and use the Application as a part of the Service only; and (iii) to use all commercially reasonable efforts to prevent unauthorized access to, or use of, the Service.
 - (b) Customer Obligations. Customer hereby agrees, as allowed by Oklahoma constitution or law, subject to and during the term of this Agreement: (i) to comply with the Privacy Policy and Terms of Service; (ii) not to reverse-engineer the Application; (iii) to use an appropriate integration method for the volume and/or nature of queries to the Service; (iv) that it is solely responsible for all of its activities and for the accuracy, integrity, legality, reliability, and appropriateness of all Customer Data; (v) to use all commercially reasonable efforts to prevent unauthorized access to, or use of, the Service, and notify MAS promptly of any such unauthorized use; (vi) to comply with all applicable laws in using the Service, wherever such use occurs, and not use, or require MAS to use, any Customer Data obtained via the Service for any unlawful purpose; and (vii), to accurately represent Customer's use of the Service and data obtained from the Service.
3. Service Order Agreement. The Service Order Agreement will be effective only when signed by Customer and MAS. Any modifications or changes to the Services under any executed Service Order Agreement will be effective only if and when memorialized in a mutually agreed written change order signed by both Parties.
4. Access to the Service, Attribution, and Charges.
 - (a) Customer Accounts. Customer must provide MAS with valid contact information prior to receiving access to the Service in compliance with the Privacy Policy and Terms of Service.
 - (b) Data Preparation & Configuration. Customer will ensure that: (i) Customer Data is in proper format as specified by the Documentation; and (ii) no other software, data, or equipment having an adverse impact on the Service has been introduced.
5. Availability, Maintenance, and Technical Support.
 - (a) Availability & Maintenance. MAS will use commercially reasonable efforts to make the Service available. Downtime for maintenance, upgrades, enhancement, or any other reason, may be scheduled at any time.
 - (b) Technical Support. Unless otherwise provided in the Service Order Agreement, MAS will offer technical and customer support on a first-come, first-served basis during regular business hours, Central Standard Time.
6. Third-Party Software Integration Acknowledgements, Representations, and Agreements. MAS will provide software as part of the Service that will allow the Customer to share data with third-party applications.
 - (a) It is understood and agreed that MAS is not responsible for the security of the data once it has been provided by the Customer to a third party using the Service.
 - (b) It is understood and agreed that MAS is not releasing this data to a third party. It is acknowledged and agreed that under no circumstance shall MAS be deemed to be a direct or indirect transferor of information/data to any third party. MAS is only providing software that will allow the Customer to share data with third-party applications.
 - (c) Customer hereby represents that it is aware of all duties, requirements and restrictions set forth under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law,

statute, or ordinance.

(d) Customer hereby represents that it shall perform all duties and requirements set forth under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.

(e) Customer hereby represents that it shall refrain from performing any act restricted under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.

(f) Customer hereby agrees that it shall, as allowed by Oklahoma constitution or law, defend, indemnify, reimburse, and make whole in any manner, MAS for any form of damages sustained as a direct or indirect result of the Customer's failure to follow any duty, requirement, restriction or other that is mandated under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance. This shall include any and all attorney fees, costs, expenses, expert fees, and other that MAS could incur.

(g) Customer represents that it shall obtain all necessary authorizations (including authorizations from any parent/guardian, student or other interested third person) as required by law before any information/data is transferred by it to a third party.

7. Intellectual Property Rights.

(a) MAS Intellectual Property. MAS and its third-party licensors (as appropriate) shall retain all Intellectual Property Rights in the Service and Usage Data. Except as expressly set forth herein, no MAS Intellectual Property Rights are granted to Customer.

(b) Customer Intellectual Property. Customer retains all Intellectual Property Rights in Customer Data. Customer grants MAS a license: (i) to use the Customer Data to the extent necessary for the performance of the Services; (ii) to keep an archival copy subject to the provisions of the relevant data protection regulations; and (iii) to create Usage Data by collecting non-confidential elements of Customer Data, such as dates, location codes, equipment types, carriers, and other data as determined by MAS and in conjunction with automatically generated data such as IP address, time, and frequency of access.

(c) Feedback Relating to Services. MAS shall have a perpetual, royalty-free, irrevocable, worldwide license to use and incorporate into the Services any suggestions, ideas, modification requests, feedback, or other recommendations related to the Services provided by or on behalf of Customer.

(d) Derivatives and Compilations of Usage Data. MAS shall have a perpetual, royalty-free, irrevocable, world-wide license to use, sublicense, and publish derivative works and compilations resulting from collection and analysis of Usage Data.

8. Privacy and Personal Information.

(a) MAS's Privacy Policy. MAS's Privacy Policy and Terms of Service, made a part hereof, is available at www.wengage.com.

9. Term; Termination.

(a) Term. This Agreement is effective for the fiscal year set forth in the Software Service Order Agreement unless earlier terminated by either Customer or MAS.

(b) Termination Without Cause. Customer may terminate this Agreement by discontinuing use of the Service and paying any remaining charges. MAS may terminate this Agreement by discontinuing its provision of the Service to Customer, in which case Customer is not obligated to pay any remaining charges.

(c) Breach. MAS may terminate this Agreement if Customer breaches any material obligation provided hereunder, including Customer's obligations specified in Section 2(b), which breach is not cured within five (5) days of MAS's notice to Customer.

10. Confidential & Proprietary Information. For purposes of this Section, a Party receiving Confidential & Proprietary Information (as defined below) shall be the "Recipient" and the Party disclosing such information shall be the "Discloser."

(a) Acknowledgment. Customer hereby acknowledges that the Service (including any Documentation, source code, translations, compilations, partial copies, and derivative works used in connection with the Services) is provided using confidential and proprietary information belonging exclusively to MAS or its third-party licensor (as appropriate), and MAS hereby acknowledges that Customer Data contains confidential and proprietary information belonging exclusively to Customer or relating to its affairs (in each case, "Confidential & Proprietary Information"). Confidential & Proprietary Information does not include: (i) information already known or independently developed by Recipient outside the scope of this relationship by personnel not having access to any Confidential & Proprietary Information; (ii) information in the public domain through no wrongful act of Recipient, or (iii) information received by Recipient from a third-party who was free to disclose it.

(b) Covenant. Recipient hereby agrees that during the Term and at all times thereafter it shall not use, commercialize, or disclose such Confidential & Proprietary Information of the Discloser to any person or entity, except to its own employees and agents having a "need to know" (and who themselves are bound by similar nondisclosure restrictions), and to such other recipients as the Discloser may approve in writing; provided that all such recipients shall have first executed a confidentiality agreement in a form acceptable to Discloser. Recipient shall not: (i) alter or remove from any Confidential & Proprietary Information of the Discloser any proprietary legend, or (ii) decompile, disassemble, or reverse engineer the Confidential & Proprietary Information (and any information derived in violation of such covenant shall automatically be deemed Confidential & Proprietary Information owned exclusively by the Discloser). Recipient shall use at least the same degree of care in safeguarding the Confidential & Proprietary Information of the Discloser as it uses in safeguarding its own confidential information, but in any event at least reasonable care. Upon termination or expiration of this Agreement, and regardless of whether a dispute may exist, Recipient shall, upon request by Discloser, return or destroy (as instructed by Discloser) all Confidential & Proprietary Information of Discloser in its possession or control and cease all further use thereof.

(c) Injunctive Relief. Recipient acknowledges that violation of the provisions of this Section would cause irreparable harm to Discloser not adequately compensable by monetary damages. In addition to other relief, it is agreed that injunctive relief shall be available without necessity of posting bond to

prevent any actual or threatened violation of such provisions.

11. **Notices.** Notices sent to either Party shall be effective when delivered in person or transmitted electronically, one (1) day after being sent by overnight courier, two (2) days after being sent by first class mail postage prepaid to a physical address provided by the Customer, or five (5) days after being sent by email from MAS to the address in the Customer account. A copy of this Agreement and notices generated in good form shall be treated as "original" documents admissible into evidence unless a document's authenticity is genuinely placed in question.
12. **Survival.** Termination shall have no effect on the Parties' rights or obligations under Section 8 ("Privacy and Personal Information"); Section 10 ("Confidential & Proprietary Information"), Section 13 ("Independent Contractor Status"), any payment obligations or any provision which by its nature should survive.
13. **Independent Contractor Status.** Each Party and its employees and agents are independent contractors in relation to the other Party with respect to all matters arising under this Agreement. Nothing herein shall be deemed to establish a partnership, joint venture, association, or employment relationship between the Parties. Each Party shall remain responsible and shall, as allowed by Oklahoma constitution or law, indemnify and hold harmless the other Party, for the withholding and payment of all federal, state and local personal income, wage, earnings, occupation, social security, worker's compensation, unemployment, sickness and disability insurance taxes, payroll levies, or employee benefit requirements now existing or hereafter enacted and attributable to themselves and their respective people.
14. **Miscellaneous.** This document and the documents incorporated herein constitute the entire agreement between the Parties with respect to the subject matter hereof and supersede all other communications, whether written or oral. MAS reserves all rights not specifically granted herein. Neither Party shall be liable for delays caused by events beyond its reasonable control, except non-payment of amounts due hereunder shall not be excused by this provision. Any provision hereof found by a tribunal of competent jurisdiction to be illegal or unenforceable shall be automatically conformed to the minimum requirements of law and all other provisions shall remain in full force and effect. Waiver of any provision hereof in one instance shall not preclude enforcement thereof on future occasions.

Prepared By: Amanda Bunkerfield

Date Prepared: 4/5/2022

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

Signature: _____

Date Accepted: _____



April 8, 2022

Western Gateway Elementary School
Attn: Ms. Heather Zacarias
1701 Western Avenue
Oklahoma City, OK 73101

RE: Accounting and consulting services for the Year Ended June 30, 2023

Thank you for allowing Oklahoma Consulting and Accounting Services, LLC (in affiliation with Jenkins & Kemper, CPAs, P.C.) to perform accounting and consulting services for Western Gateway Elementary School (the school). We are pleased with the expression of confidence in our firm and our school expertise. I look forward to a long and successful relationship as an integral part of the school's financial management team.

This letter, along with the attached addenda, to be approved in an open board meeting, sets forth our understanding of the nature and scope of my non-attest accounting and consulting services to be provided for the school. As you know Government Auditing Standards (Yellow Book) place significant restrictions on firms that also perform consulting services for audit entities. Although we will maintain integrity and objectivity throughout the performance of all services provided to the school, We are not considered "independent" under the Government Accountability Office (GAO) definition and as such we cannot also perform audit or other attestation services for the school as long as we perform these non-attest services. Under the GAO independence rules, we are considered a part of your management team since we will perform certain functions normally associated with management. That is the reason that the school must contract with another CPA firm to conduct the annual School audit. However, the Yellow Book allows me to continue to assist the school as requested in many other matters. Independence is only required for the external auditor.

Scope of Services

The accounting services we will provide are detailed on the attached exhibits. Also, we will compile a monthly statement of assets, liabilities and net assets-cash basis and the related statement of revenue and expenses-cash basis for each month and year-to-date period. The statements will include as supplemental information certain budgetary information. The financial statements will be prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. The financial statements will omit all the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. We will not audit or review such financial statements. Our report will include a statement that we are not independent with respect to the school.

The objective of a compilation engagement differs significantly from the objective of a review or audit of financial statements. The objective of a review is to provide a reasonable basis for expressing limited assurance that there are no material modifications that should be made to the financial statements. The objective of an audit is to provide a reasonable basis for expressing an opinion regarding the financial statements taken as a whole. A compilation does not provide such a basis because a compilation does not contemplate performing inquiry or analytical procedures and other procedures ordinarily performed in a review or obtaining an understanding of internal control or assessing control risk; or other procedures ordinarily performed in an audit.

Management Responsibilities

The school is, and will continue to be, solely responsible for establishing and maintaining an effective accounting and internal control system, including, without limitation, systems designed to assure compliance with policies, procedures, and applicable laws, regulations, contracts, and agreements and maintaining adequate records. The school is also responsible for the design and implementation of programs and controls to prevent and detect fraud.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, we will inform you or the appropriate level of management of any material errors and of any evidence or information that comes to my attention during the performance of compilation procedures or other management services performed that fraud or an illegal act may have occurred. We need not report any matters regarding illegal acts that may have occurred that are clearly inconsequential. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal control as part of this engagement.

The school's management and those charged with governance will be responsible for establishing the scope of the accounting and consulting services and the resources allocated to the work; such responsibility includes determining the nature, scope, and extent of the accounting and consulting services to be performed by Oklahoma Consulting and Accounting Services, LLC providing overall direction and oversight for each service, and reviewing and accepting the results of the work. The attached addenda (Exhibits A-C) provide management and those charged with governance an understanding of the services to be provided and items Oklahoma Consulting and Accounting Services, LLC will require in order to adequately perform each service.

Administration, Fees, and Other

Our fee for the compilation and other services is stated on each addendum (Exhibits A-C) attached as part of this contract. The ancillary services, defined by the attached addenda, will be billable at the rate of \$90 per hour. Requests for a representative of Oklahoma Consulting and Accounting Services, LLC to attend a board meeting will be billed \$150 for each meeting attended.

These services are for the period July 1, 2022 to June 30, 2023. Please sign each contract addenda whether Western Gateway Elementary School **accepts** or **does not accept** the services described for each. Fees for these services will be rendered each month as described on the exhibits and will be payable on presentation. This engagement letter will remain in effect until changed by mutual consent.

Administration, Fees, and Other (Continued)

In accordance with my firm policies, work may be suspended if your account becomes 90 days or more overdue and will not be resumed until your account is paid in full. You acknowledge and agree that we are not required to continue performing work for you in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. Further, you acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis my engagement will be deemed to have been completed and we will not be liable to you for any damages that occur as a result of my ceasing to render services, even if we have not completed our services. You will be obligated to compensate us for all time expended and to reimburse us for any out-of-pocket expenditures through the date of termination.

In addition, the school further agrees to indemnify and hold me harmless for any liability and all reasonable costs, including legal fees that we may incur as a result of the services performed under this engagement in the event there are false or misleading representations made to us by any member of the school's management.

Our firm, as well as other accounting firms, participates in the AICPA's peer review program covering our audit and accounting practice. Under this program, my system of quality control is subjected to a peer review by a team of certified public accountants approved by the state administering entity. As part of this peer review, the team will review a sample of my work. It is possible that the work performed for you may be selected for their review. If it is, the team is bound by professional standards to keep all information confidential.

We appreciate the opportunity to be of service to you and look forward to continuing our long and mutually satisfying relationship. We believe this letter accurately summarizes the significant terms of our engagement. Please call us at any time if you have any questions. If this letter and the attached addenda correctly express your understanding, please sign the enclosed copies where indicated and return it for our files.

Sincerely,



Jack H. Jenkins

President, Oklahoma Consulting and Accounting Services, LLC

ACKNOWLEDGMENT:

By: _____ Date: _____
Administrator

By: _____ Date: _____
Board Member

TREASURER SERVICES

This agreement begins July 1, 2022 and ends on June 30, 2023, between Western Gateway Elementary School and Oklahoma Consulting and Accounting Services, LLC (us/our). This agreement shall not become effective until approved and entered into the minutes of an open board meeting.

Treasurer Services to be Provided:

1. Reconciliations performed timely every month of reported school funds to bank statements
2. Receipts posted to appropriate accounts using the Oklahoma Cost Accounting codes as required by the Oklahoma State Department of Education
3. Prepare monthly finance report for review by management and governing board
4. Prepare orderly file folders to maintain records of all treasurer services
5. Provide treasurer records and financial report information to independent auditor
6. Submit previous end of the fiscal year data to Oklahoma State Department of Education due during the contract period
7. Preparation of annual 2022-23 Estimate of Needs

Client Agrees to the Following:

1. Assign an employee of the school as deputy treasurer for physically depositing funds into your bank
2. Allow us online banking access for the school's checking/savings accounts
3. Obtain a treasurer's surety bond in treasurer's name for a minimum of \$100,000 as required by statute
4. Provide us with an adequate description of deposits made with your bank
5. Prepare detailed receipts in a pre-numbered receipt book for all local collections
6. Notify us of any changes in policy/requirements from the Oklahoma State Department of Education that may be sent to the principal/business manager of your school by email

ACKNOWLEDGMENT:

☐ Western Gateway Elementary School's management and those charged with governance understand, acknowledge and **ACCEPT** the above described monthly services. The annual contract amount for these services is \$7,800.00 and will be payable in 12 equal monthly installments for the contract period.

☐ Western Gateway Elementary School's management and those charged with governance understand, acknowledge and **DO NOT ACCEPT** the above described monthly services. It is understood that in conjunction with other contracts, management may ask for the services described above and Oklahoma Consulting and Accounting Services, LLC will consider these items ancillary services and bill Western Gateway Elementary School the stated hourly rate.

By: _____ Date: _____
Administrator

By: _____ Date: _____
Board Member

PAYROLL SERVICES

This agreement begins July 1, 2022 and ends on June 30, 2023, between Western Gateway Elementary School and Oklahoma Consulting and Accounting Services, LLC (us/our). This agreement shall not become effective until approved and entered into the minutes of an open board meeting.

Payroll Services to be Provided:

1. Calculate and print checks or create direct deposit for all net pay amounts on a monthly basis and include up to two "special payrolls" per contract period. Additional "special payrolls" will be considered ancillary services and will be billed at an hourly rate (also see item #6 in Client Agreements)
2. Calculate and print checks or directly deposit tax withholding for Federal and State of Oklahoma
3. Calculate and print checks or directly deposit funds for fringe benefits, retirements, garnishments or any deduction or benefit normally processed through payroll
4. Create and file all payroll tax filings for Federal and the State of Oklahoma including Federal (941), State (OW-9) and State Unemployment (OESC) quarterly reports, W2s, and 1095s (if necessary).
5. Provide reports, copies of payroll tax filings and paystubs to assigned administrator for distribution to employees
6. Prepare online financial reporting, during this contract period, for the Oklahoma State Department of Education regarding the Oklahoma cost account coding of payroll items

Client Agrees to the Following:

1. Approve our employee as the payroll clerk
2. Furnish us with annual/hourly approved rates of pay for each employee at the beginning of the employee's contract period
3. Notify us of any employees to be paid from a federal program or other special program at the beginning of the employee's contract period
4. Report to us all regular deductions such as fringe benefits, retirements, garnishments and any other deductions or benefits normally processed through payroll for each employee at the beginning of the employee's contract period
5. Provide us with updated W-4 forms for the calendar year for each employee authorizing us to withhold the appropriate amount of income taxes from each payroll
6. Furnish us with timesheets or changes in payroll four regular business days previous to scheduled payment date

ACKNOWLEDGMENT:

☐ Western Gateway Elementary School's management and those charged with governance understand, acknowledge and **ACCEPT** the above described monthly services. The annual contract amount for these services is \$8,400.00 and will be payable in 12 equal monthly installments for the contract period.

☐ Western Gateway Elementary School's management and those charged with governance understand, acknowledge and **DO NOT ACCEPT** the above described monthly services. It is understood that in conjunction with other contracts, management may ask for the services described above and Oklahoma Consulting and Accounting Services, LLC will consider these items ancillary services and bill Western Gateway Elementary School the stated hourly rate.

By: _____ Date: _____
Administrator

By: _____ Date: _____
Board Member

ACCOUNTS PAYABLE SERVICES

This agreement begins July 1, 2022 and ends on June 30, 2023, between Western Gateway Elementary School and Oklahoma Consulting and Accounting Services, LLC (us/our). This agreement shall not become effective until approved and entered into the minutes of an open board meeting.

Services to be provided:

1. Set up purchase orders based on requisitions before items are delivered or services are performed from the vendor as required by statute
2. Certify and prepare payments for itemized invoices
3. File purchase orders with supporting documentation and present for independent audit during the contract period
4. Assist with proper Oklahoma cost account coding based on descriptions of goods and services provided on the requisition
5. Monitor appropriations and report to client if any supplemental forms will be required for budget
6. Provide digital 1099 reporting package to payroll department for filing

Client Agrees to the Following:

1. Provide W-9 for each vendor used.
2. Assign somebody as the encumbrance clerk and activity fund custodian (if applicable) and provide surety bonds for each of those positions as required by statute
3. Furnish us with an approved and complete requisition prior to an order being made with a vendor as required by statute
4. Provide us with the proper Oklahoma Cost account coding or an adequate description of items/services to be encumbered
5. Present itemized invoices to our designated employee on a timely basis in order to prevent any late fees or late notices from vendors
6. Notify us, on requisition forms, of any vendor providing goods or services pertaining to a federal program or special project budget and the designated code of the program involved

ACKNOWLEDGMENT:

☐ Western Gateway Elementary School's management and those charged with governance understand, acknowledge and **ACCEPT** the above described monthly services. The annual contract amount for these services is \$7,800.00 and will be payable in 12 equal monthly installments for the contract period.

☐ Western Gateway Elementary School's management and those charged with governance understand, acknowledge and **DO NOT ACCEPT** the above described monthly services. It is understood that in conjunction with other contracts, management may ask for the services described above and Oklahoma Consulting and Accounting Services, LLC will consider these items ancillary services and bill Western Gateway Elementary School the stated hourly rate.

By: _____ Date: _____
Administrator

By: _____ Date: _____
Board Member

Evaluation Works, LLC
3225 Farmers Market Way Edmond,
OK 73034
405.887.4620
Jose.L.Hernandez@Okstate.edu

Services to Western Gateway Elementary School during the 2022-2023 school year shall be paid according to the following rates:

Full evaluation
(includes testing time only) \$70/hr

Additional Services: IEP meetings, RED, additional meetings,
rescheduled meetings, report writing, consultations, monitoring compliance, data entry,
observation, and any other additional services not described above \$70.00/hour

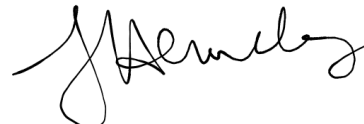
Prices listed are for the testing time, mileage, and assessment forms only.

Payments for testing are due within 30 days of testing.

Make all checks payable to Evaluation Works

Western Gateway Elementary School

Evaluation Works, LLC



04/04/2022

Western Gateway Elementary School
Contracted Services Agreement

THIS AGREEMENT dated the 1st day of July between Western Gateway Elementary School and Evaluation Works, LLC includes the following mutual agreeable terms between the parties:

1. DESCRIPTION OF SERVICES: Jose Hernandez will provide school psychology services for the Western Gateway School district. This will include evaluations for the purpose of special education, eligibility report writing, and other related services as requested by the district.
2. LOCATION OF SERVICES: The Western Gateway Elementary School and CONTRACTOR's home (report writing/consultation as necessary).
3. TERM: The term of this agreement shall begin on July 1st, 2022 and shall terminate on June 30th, 2023. However, the Superintendent of Schools may terminate this agreement with or without cause after providing written notice to the CONTRACTOR of the intended termination at least thirty (30) calendar days prior to the date of the intended termination. The CONTRACTOR shall notify the BOARD, in writing, at least sixty (60) calendar days prior to voluntarily severing or terminating this agreement.
4. DUTIES: The CONTRACTOR shall report to and coordinate activities with an administrator designated by the Superintendent of Schools. The administrator assigned to act in all manners pertaining to this agreement and to authorize services, accept and approve all reports, draft, products or invoices is the Special Education Director/Coordinator.

5. COMPENSATION AND PAYMENT: Based on the completion of services described above, the CONTRACTOR shall receive compensation according to the rate agreement attached for the term of this agreement.
6. INDEPENDENT CONTRACTOR: It is agreed and understood that the CONTRACTOR is an independent contractor and that the BOARD shall exercise no supervisory authority or control over the CONTRACTOR or CONTRACTOR'S employees in the performance of this agreement. Neither the CONTRACTOR nor the CONTRACTOR'S employees shall be deemed to be agents or employees of the BOARD and any representation to the contrary by the CONTRACTOR or its employees shall constitute a violation of this agreement and shall be grounds for immediate termination.
7. ENTIRE AGREEMENT: This agreement represents the entire agreement between the parties may only be amended by a written agreement signed by both parties and supersedes all prior or contemporaneous oral or written agreements and understandings of the respect to the matters covered by this agreement.

IN WITNESS WHEREOF, the parties hereto, by the undersigned authorized to bind said parties do herein agree to the terms and conditions herein and attached hereto:

Western Gateway Elementary School

Contractor



04/04/2022

Signature

Date

Signature

Date

APPLICATION FOR TEMPORARY APPROPRIATIONS

WHEREAS: The needs of the Board of Education of Western Gateway, No. E-026 of Oklahoma County, require the immediate approval of temporary appropriations for the fiscal year 2022-23:

NOW, THEREFORE, BE IT RESOLVED, that the County Excise Board of Oklahoma County be requested to approve temporary appropriations to the extent of and not to exceed one hundred percent (100%) of the total estimated funds available to said Board as follows:

REQUESTED APPROPRIATIONS

General Fund
Current Expense

\$ 2,324,704.44

APPROVED AND ADOPTED this _____ day of _____, 2022.

THE BOARD OF EDUCATION
Western Gateway E-026
(Name of School District) (District No.)

ATTEST: OKLAHOMA COUNTY, OKLAHOMA

Clerk

President

APPROVED by the Oklahoma County Excise Board this _____ day of _____, 2022.

THE COUNTY EXCISE BOARD
OKLAHOMA COUNTY, OKLAHOMA

ATTEST:

County Clerk

Chairman

Member

Member



E-Rate Board Resolution

We have completed your E-Rate Application(s) for the 2022-23 funding year.

The final requirement is approval by your Board to pay your share of the requested services subject to E-Rate funding and receipt of services.

Include the FOLLOWING WORDING on your next board agenda:

Vote to approve or disapprove Resolution for Schools and Libraries Universal Services (E-Rate) for 2022-23. This resolution authorizes filing of the Form 471 applications for funding year 2022-23 and the payment of the applicant's share upon approval of funding and receipt of services.

RETURN TO KELLOGG & SOVEREIGN:

1. The approved E-Rate Board Resolution
2. INCLUDE the Board Agenda
3. AND the Approved Minutes (when available).

Send all documents once your minutes have been approved.

Contact your account manager if you have any questions: 580-332-1444

RESOLUTION

Be it resolved that the governing board for Western Gateway Elementary School

1. Authorizes the filing of FCC Form 471, Schools and Libraries Universal Service Program Services Ordered and Certification Form for the services and/or products as detailed in the attached report, "E-Rate Requests, FY 2022", for the fiscal year 07/01/2022-06/30/2023.
2. Authorizes payment of the applicant's share subject to the following conditions:
 - (1) approval of funding of the discounted portion by the Schools and Libraries Division (SLD) of the Universal Service Administrative Company (USAC) and
 - (2) receipt of services during the fiscal year 07/01/2022-06/30/2023.

Application #	Pre-Discount Amount	E-Rate Amount	Applicant's Share
221011943	\$25,800.00	\$20,640.00	\$5,160.00
Totals	\$25,800.00	\$20,640.00	\$5,160.00

Signature: _____ Date: _____

Printed Name: _____ Title: _____

E-Rate Requests, FY 2022 (07/01/2022-06/30/2023)

Applicant Name: Western Gateway Elementary School

Billed Entity #: 17025809

471 App #	FRN	Service Provider	SPIN	Category	Pre-Disct Amount	Disct	Requested Amount	Applicant Share
221011943	2299014190	Cox Oklahoma Telcom, LLC	143005575	Data Transmission And/or Internet Access	25,800.00	80%	20,640.00	5,160.00

Totals for 471 App # 221011943: 25,800.00 20,640.00 5,160.00

Totals for Billed Entity # 17025809: 25,800.00 20,640.00 5,160.00



BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

Eric M. Bledsoe, CPA
Jeffrey D. Hewett, CPA
Christopher P. Gullekson, CPA

P.O. BOX 1310 • 121 E. COLLEGE ST. • BROKEN ARROW, OK 74013 • (918) 449-9991 • (800) 522-3831 • FAX (918) 449-9779

February 7, 2022

Ms. Heather Zacarias, Superintendent
Western Gateway Elementary School
1300 SW 15th Street
Oklahoma City, OK 73108-7206

We are pleased to offer our bid and to confirm our understanding of the services we are to provide Western Gateway Elementary School (the District) for the year ended June 30, 2022. We will audit the financial statements – regulatory basis of the governmental activities, which collectively comprise the basic financial statements of the District, as of and for the year ended June 30, 2022. 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.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will not provide an opinion or any assurance.

- State Auditor and Inspector's filing fee for your 2021-22 audit report
- Presentation of the 2021-22 audit report to your Board of Education
- Supplemental Appropriations, as needed
- Preparation of 2021-22 Schedule of Expenditures of Federal Awards
- Unlimited toll-free telephone consultation throughout the year with District personnel relating to any matter of concern

Supplementary information accompanies the District's 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 auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the third 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 and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, 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 opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity, and specific legislative or regulatory bodies, and is not intended to be and should not be used by anyone other than these specified parties. If during the audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and the schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any non-audit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal control, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the government activities, each major fund, and the aggregate remaining fund information of the District in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material 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 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 or illegal acts affecting the district 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. 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 present the supplementary information with the audited financial statements.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit 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.

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. 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 from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or government regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. 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 major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, fund sources, 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 Controls

Our audits will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. 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*.

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 applicable laws and regulations and the provisions of 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*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will provide copies of our reports to the 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, PLLP, and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available 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, PLLP 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 of 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 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 \$5,000. 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 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.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report and letter of comment is available on our website, www.bhgaudit.com.

We appreciate the opportunity to be of service to Western Gateway Elementary 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 enclosed copy and return it to us.

Sincerely,

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLP

RESPONSE

This letter correctly sets forth the understanding of Western Gateway Elementary School.

By: _____

Title: _____

Date: _____

Joy Hofmeister
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
2021-2022 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 2021-2022 fiscal year beginning July 1, 2021, and ending June 30, 2022.

This audit contract was approved by the Board of Education and entered in the minutes of its meeting on the _____ day of _____, 2022.

ATTEST:

_____ Clerk	_____ President	
_____ District	_____ County	_____ County/District Number
Approved this _____	Day of _____	2022.

Bledsoe, Hewett & Gullekson, CPAs, PLLLP

AUDITING FIRM



SIGNATURE OF AUTHORIZED REPRESENTATIVE OF AUDITING FIRM

PLEASE EXECUTE THIS FORM IN TRIPLICATE:

- (1) copy for the school file
- (1) copy for the contracting auditing firm
- (1) copy to be submitted to the State Department of Education

EMAIL A SIGNED CONTRACT TO KATHERINE.BLACK@SDE.OK.GOV OR MAIL A COPY TO:

Katherine Black, Executive Director, Financial Accounting
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 420
Oklahoma City, Oklahoma 73105-4599

MUST BE FILED NO LATER THAN JUNE 30, 2022

Contracts dated prior to January 21, 2022, will **not** be accepted.
Contracts which do not contain **all** of the above provisions **will not** be accepted.

POLICY S-006
STUDENT DISCIPLINE

Introduction

The Board believes that student behavior should be based on respect and consideration for the rights of others. This policy and corresponding regulations define standards of conduct to which students are expected to conform, and provide options for the methods of control and discipline of students as required by law. In order to comply with the Board's statutory obligation to notify all students, teachers, and parents of the adoption of policies for the control and discipline of children attending this school, the substance of this policy shall be set forth in documents for students and parents and be distributed on an annual basis.

Classroom teachers have the responsibility of maintaining discipline in the classroom in accordance with this policy. Minor infractions of school rules may be handled by the teacher, the Head of School, or his or her designee. Disciplinary action is to be consistent with the Student Code of Conduct.

Western Gateway Elementary School's primary goal is to educate. However, education includes establishing norms of social behavior and assisting students in understanding and attaining those norms. Occasionally, corrective actions are necessary for the benefit of the individual and the School. It is the policy of the School that students may be disciplined for any misconduct related to the programs or activities of the School.

Each student shall be treated in a fair and equitable manner. Disciplinary action will be based on a careful assessment of the circumstances surrounding each infraction. The following are some examples of these circumstances:

- The seriousness of the offense;
- The effect of the offense on other students;
- Whether the offense is physically or mentally injurious to other people;
- Whether the incident is isolated or habitual behavior;
- The manifestation of a disability;
- Any other circumstances which may be appropriately considered.

Standards of behavior for all members of society are generally a matter of common sense. The following examples of behavior are not acceptable in society generally, and in a school environment particularly. The involvement of a student in the kind of behavior listed below will generally require remedial or corrective action. These examples are not intended to be exhaustive, and the exclusion or omission of unacceptable behavior is not an endorsement or acceptance of such behavior. When, in the judgment of a teacher or administrator, a student is involved or has been involved in unacceptable behavior, appropriate remedial or corrective action will be taken.

- Unexcused lateness to school
- Unexcused lateness to class
- Cutting class

- Leaving school without permission
- Refusing redirection or time-out
- Smoking
- Truancy
- Disrupting class
- Possessing or using alcoholic beverages or other mood-altering chemicals
- Stealing
- Forgery, fraud, or embezzlement
- Assault, physical and/or verbal
- Fighting
- Profanity
- Possession of weapons or other items with the potential to cause harm
- Distributing obscene literature
- Destroying/defacing/vandalizing school property
- Racial discrimination including racial slurs or other demeaning remarks concerning another person's race, ancestry, or country of origin and directed toward another student, an employee, or a visitor.
- Harassment because of race, sex, national origin, disability, religion, sexual orientation, or gender identity.
- Gang-related activity or action

Parents, guardians, and students enrolled in the School should be notified at the beginning of each school year that this policy is in effect. A copy of this policy will be made available upon request to parents or guardians at any time during the school year.

Adopted: June 17, 2021

LEGAL REFERENCE: 70 O.S. § 6-114; 70 O.S. § 24-100.8; 70 O.S. § 24-101.3.