



Meeting of the Board of Directors
Western Gateway Elementary School

Thursday, January 19, 2023
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

January 19, 2023, 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; Minutes Clerk; 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 2023 WGES Board Calendar of scheduled meetings for the agenda. The board agenda is also posted on the front entry of the Western Gateway School site.

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. Return to School Update
 - b. Stronger Connections Grant- The OSDE awarded funds through competitive grants to high-need local educational agencies (LEAs) that ensure transparency and successful implementation of activities allowable under section 4108 of the ESEA to support the ongoing needs of students, educators, families, and communities. Over 120 applications were submitted of which 19 were awarded grant funding. WGES was the only charter school selected. WGES was awarded \$350,000 to be used over the next 4 years.
 - i. Social Worker- 40 % of the grant
 - ii. LMHP- Licensed Medical Health Provider (behavior interventionist)- 40 % of grant
 - iii. Prof. Dev. Social-Emotional Learning and Behavior Interventions- 12 % of the grant
 - iv. Mental Health Curriculum & Parent Resources- 8 % of the grant
 - c. Enrollment Info and Dates
 - i. Intent to re-enroll January 5-20 for current students and siblings)
 - ii. Lottery will open from February 1-17
 - iii. School tours on February 4th
 - iv. Lottery will run on February 22
 - v. Parents will be notified of offered seats by February 27
 - vi. Enrollment will be March 1-10 and March 20-24.
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 November 17, 2022, and December 15, 2022
 - b. Approval of Purchase Orders # 2023-11-110 through 2023-11-113 and any changes to any prior existing purchase orders
 - c. Approval of November 2022 and December 2022 financial reports
5. Presentation, discussion, and possible action upon the results of the 2021-2022 audit conducted by Bledsoe, Hewett & Gullekson.

6. Consideration and possible action to approve the Stronger Connections Grant budget and to authorize the Head of School to make adjustments as necessary in compliance with grant guidelines and regulations.
7. Discussion, consideration, and possible action to establish Fund 86 as an "Insurance Recovery Fund." Fund 86 will hold recovery monies separately in a new reporting fund. This new fund will only receive deposits from the insurance company. Fund 86 will have covered items set up as purchase orders and will be paid from it. Fund 86 will isolate our insurance recovery activities from our operating funds by using the fund designation. A separate bank account is not necessary as it will be segregated by its fund number.
8. Discussion, consideration, and possible action to approve temporary investments from Gifts Fund 81 to cover any insurance Fund 86 shortfalls if there are delays in payment from the insurance company. This will help with any lags between rendered services and receiving reimbursement from the insurance company.
9. Discussion, consideration, and possible action to approve the proposed class reconfiguration for school year 2023-24 and subsequent years. WGES proposes the reconfiguration of classes from 3 of each grade level to 3 Prek, and 2 of each grade level thereafter.
10. Discussion, consideration, and possible action to approve Title I LEA Parent Involvement Policy in compliance with Federal Program requirements for Local Education Agencies. This policy will follow Policy I-004, Title I Parent Involvement Policy and will be added as Policy I-004-B in the WGES Board Policy Manual.
11. Comments by board members and/or public comments.
12. New business
13. Adjourn

WESTERN GATEWAY ELEMENTARY SCHOOL, INC.

Minutes

Board of Directors Regular Meeting

November 17, 2022, 4:00 PM

This meeting of the Board of Directors of Western Gateway Elementary School, Inc. was held on Thursday, November 17, 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, November 11, 2022, and had been posted on November 11, 2022 on the school website: <http://www.westerngateway.school> The meeting notice was also posted at the school entrance.

1. Call to Order

Mr. Humphreys called the meeting to order at 4:08 p.m. on November 17, 2022.

2. Roll Call

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

3. Update from Heather Zacarias, Head of School

Ms. Zacarias shared the Head of School update. Ms. Zacarias updated the Board on Boosterthon Fun Run. The fun run was a great success. WGES raised over \$26,000 with 33 states and 14 countries represented. The total profit from the fun run was \$19,790. There are plans for future donation campaigns this Spring. Ms. Zacarias also updated the Board on the LaCosecha Conference. Ms. Zacarias and 9 teachers went to New Mexico to attend the LaCosecha Dual Language Conference. Maestra Martinez, a kindergarten teacher, reported to the Board on what they learned and the positive experience they had. Lastly, Ms. Zacarias told the Board about El Oso's travels to India and the great experiences he brought back to the students.

4. Consideration and authorization of WGES Consent Agenda

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

Ayes: Humphreys, Terry, Medina, White

Nays: None

5. Comments:

Ms. Terry told the Board about the Urban Land Impact Award. Western Gateway Elementary School is a finalist. Ms. Terry and Ms. Zacarias presented on behalf of the school. Ms. Zacarias shared student and parent testimonials.

6. New Business

None

7. Adjournment

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

Ayes: Humphreys, Terry, Medina, White

Nays: None

The meeting was adjourned at 4:58 pm.

Edgar Medina, Board Secretary

WESTERN GATEWAY ELEMENTARY SCHOOL, INC.

Minutes

Board of Directors Work Session

December 15, 2022, 4:00 PM

This work session of the Board of Directors of Western Gateway Elementary School, Inc. was held on Thursday, December 15, 2022, at 4:00 PM. The work session was held in person at 1300 SW 15th Street, Oklahoma City.

Statement of Compliance with the Oklahoma Open Meeting Act:

The work session agenda was delivered to the Oklahoma County Clerk on Friday, December 9, 2022, and had been posted on December 9, 2022 on the school website: <http://www.westerngateway.school> The meeting notice was also posted at the school entrance.

1. Call to Order

Mr. Humphreys called the work session to order at 4:05 p.m. on December 15, 2022.

2. Roll Call

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

3. Instructional Framework/Structure Work Session Presentation

Ms. Zacarias and Ms. Santos discussed in detail possible class configurations and structure of the dual language program for school year 2023-24.

4. Public Comments:

None

5. Adjournment

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

Ayes: Humphreys, Terry, Medina, White

Nays: None

The meeting was adjourned at 5:24 pm.

Edgar Medina, Board Secretary

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

MONTHLY FINANCIAL REPORT

November 30, 2022 and Year to Date

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Gifts Fund Revenue/Expenditure Summary

Activity Fund Revenue/Expenditure Summary



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

December 2, 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 November 30, 2022, and the related statements of revenues and expenses – cash basis for the five (5) 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 - 2022-23 FISCAL YEAR
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS
AT NOVEMBER 30, 2022**

	<u>General Fund</u>	<u>Gifts Fund</u>	<u>Activity</u>	<u>Totals</u>
Assets				
Cash	<u>\$ 17,156.32</u>	<u>314,484.03</u>	<u>38,035.10</u>	<u>369,675.45</u>
Liabilities				
Outstanding Payments	38,077.35	-	7,124.70	45,202.05
Reserves	724.52	-	-	724.52
Funds Held for Student Organizations	<u>-</u>	<u>-</u>	<u>30,910.40</u>	<u>30,910.40</u>
Total Liabilities	<u>38,801.87</u>	<u>-</u>	<u>38,035.10</u>	<u>76,836.97</u>
 Net Assets	 <u>\$ (21,645.55)</u>	 <u>314,484.03</u>		 <u>292,838.48</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
NOVEMBER 30, 2022

	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPES	TOTALS (MEMO. ONLY)
	GENERAL	EXPENDABLE TRUST	
Revenues			
Local sources	\$ 24,420.32	211,148.72	235,569.04
State sources	437,372.28	-	437,372.28
Federal sources	291,700.76	-	291,700.76
Non-revenue receipts	-	-	-
Total revenues	753,493.36	211,148.72	964,642.08
Expenditures			
Instruction	468,932.35	12,670.17	481,602.52
Support services	339,936.27	204,871.65	544,807.92
Operation of non-instructional services	41,020.15	-	41,020.15
Other uses	4,303.81	-	4,303.81
Total expenditures	854,192.58	217,541.82	1,071,734.40
Revenues over (under) expenditures	(100,699.22)	(6,393.10)	(107,092.32)
Cash fund balance, beginning of year	79,053.67	320,877.13	399,930.80
Cash fund balance, end of period	\$ (21,645.55)	314,484.03	292,838.48

WESTERN GATEWAY ELEMENTARY SCHOOL - 2022-23 FISCAL YEAR
STATEMENT OF REVENUE AND EXPENSES- GENERAL FUND - CASH BASIS

	Source Codes	2021-22 Actual	2021-22 As of 11/30/21	% of YTD to Actual	2022-23 Budgeted	2022-23 As of 11/30/22	% of YTD to Budgeted
<u>Revenue</u>							
Reimbursements	1500	\$ 2,500.01	0.01	0.0%	-	46.25	N/A
Donations	1610	100,000.00	100,000.00	100.0%	\$ 10,000.00	9,194.62	91.9%
Local District Contracts	1650	58,800.00	-	0.0%	-	-	N/A
Refund of Prior Year Expenditure	1680	27,376.40	5,065.20	18.5%	-	-	N/A
Local CNP	1700	1,237.08	55.25	4.5%	31,500.00	15,179.45	48.2%
Foundation and Salary Incentive Aid	3210	1,003,562.99	303,575.30	30.2%	1,500,000.00	375,306.36	25.0%
Flexible Benefit Allowance	3250	114,361.29	-	0.0%	115,777.70	58,351.28	50.4%
Reading Sufficiency (prj 367)	3415	5,608.78	-	0.0%	-	-	N/A
State Textbooks (prj 333)	3420	4,788.73	-	0.0%	10,318.45	3,714.64	36.0%
State CNP	3700	-	-	N/A	1,500.00	-	0.0%
Title I pt. A (prj 511)	4210	27,509.54	-	0.0%	34,500.00	-	0.0%
Title II pt. A (prj 541)	4271	4,769.40	-	0.0%	4,500.00	-	0.0%
Special Education - Flow Through (prj 621)	4310	28,106.46	-	0.0%	28,000.00	-	0.0%
Preschool (prj 641)	4340	246.02	-	0.0%	225.00	-	0.0%
Title IV, pt. A (prj 552)	4442	10,000.00	-	0.0%	10,000.00	-	0.0%
CSP Grant (Proj. 771)	4462	398,633.77	238,953.09	59.9%	71,439.25	35,980.65	50.4%
OSDH Reopening Schools (prj 723)	4689	8,377.58	-	0.0%	50,000.00	-	0.0%
ESSER III (prj 795)	4689	-	-	N/A	125,000.00	-	0.0%
Federal Meal Reimbursement	4700	124,167.88	34,121.49	27.5%	115,896.86	28,287.85	24.4%
Prior Year Federal Revenue	4000	-	-	N/A	227,432.26	227,432.26	100.0%
Correcting Entries	5600	320.00	320.00	100.0%	-	-	N/A
Total revenue		<u>1,920,365.93</u>	<u>682,090.34</u>	35.5%	<u>2,336,089.52</u>	<u>753,493.36</u>	32.3%
<u>Expenditures</u>							
Payroll		1,165,416.54	408,216.58	35.0%	1,804,210.55	564,391.41	31.3%
Accounts Payable		<u>879,580.11</u>	<u>346,298.89</u>	39.4%	<u>878,422.93</u>	<u>289,801.17</u>	33.0%
Total expenditures		<u>2,044,996.65</u>	<u>754,515.47</u>	36.9%	<u>2,682,633.48</u>	<u>854,192.58</u>	31.8%
Revenue over (under) expenses		(124,630.72)	(72,425.13)		(346,543.96)	(100,699.22)	
Net Assets (beginning)	6110	-	-	N/A	79,053.67	79,053.67	100.0%
Other Financing Sources (Uses):							
Transfers available from Gift Fund		<u>203,684.39</u>	<u>-</u>		<u>-</u>	<u>-</u>	
Ending Net Assets		<u>\$ 79,053.67</u>	<u>(72,425.13)</u>		<u>\$ (267,490.29)</u>	<u>(21,645.55)</u>	

SUPPLEMENTAL INFORMATION

WESTERN GATEWAY ELEMENTARY SCHOOL - 2022-23 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>
Donations - TFCU for car tags (prj 007)	1,420.00	1,420.00	-	-	-	-
Donations - Rotary for Lakeshore (prj 011)	7,774.62	-	7,774.62	-	-	-
Refunds and Other Local	46.25	-	-	-	46.25	-
Local Child Nutrition Program	15,179.45	-	4,900.80	1,834.75	4,393.60	4,050.30
State Aid	375,306.36	-	93,826.59	93,826.59	93,826.59	93,826.59
Flexible Benefits Allowance	58,351.28	-	10,419.99	10,419.99	10,419.99	27,091.31
State Textbooks	3,714.64	-	928.66	928.66	928.66	928.66
Title I, pt. A	7,237.21	-	7,237.21	-	-	-
Special Education	8,222.52	-	8,222.52	-	-	-
Special Education - Preschool	543.43	-	543.43	-	-	-
CSP Grant	107,102.99	210.78	70,911.56	16,644.25	15,828.32	3,508.08
Miscellaneous Federal Revenue	140,306.76	-	140,306.76	-	-	-
Federal Child Nutrition Program	28,287.85	-	-	8,629.91	19,657.94	-
Non-revenue sources	-	-	-	-	-	-
	<u>753,493.36</u>	<u>1,630.78</u>	<u>345,072.14</u>	<u>132,284.15</u>	<u>145,101.35</u>	<u>129,404.94</u>

WESTERN GATEWAY ELEMENTARY SCHOOL - 2022-23 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Project-Object)	Object	2021-22 Actuals	2022-23 Original Budget	2022-23 As of 11/30/22	% of YTD to Budg.
General Fund & Local Codes (Proj. 000)					
Salaries	100	\$ 607,373.43	1,104,381.91	372,265.55	33.71%
Employee Benefits	200	152,633.98	245,871.23	83,339.61	33.90%
Worker's Comp./State Unempl.	270-280	1,298.00	11,489.00	1,489.00	12.96%
Administrative Services	310	2,000.00	31,200.00	7,000.00	22.44%
Educational Services	320	-	9,555.00	1,114.00	11.66%
Accounting Services	331	1,500.00	19,000.00	7,500.00	39.47%
Medical Services	336	21,068.32	37,000.00	7,207.50	19.48%
Security Services	344	-	1,630.00	1,150.00	70.55%
Legal Services	354	-	-	-	N/A
Professional Development	359	-	1,400.00	578.76	41.34%
Water Service	411	-	4,915.00	1,093.48	22.25%
Cleaning Services	421	32,780.17	58,911.64	13,340.30	22.64%
Disposal Services	423	-	4,000.00	1,118.58	27.96%
Pest Control	424	230.00	500.00	350.00	70.00%
Lawn Care Services	426	-	10,000.00	2,851.17	28.51%
Repairs and Maintenance Services	430	193.06	36,500.00	16,878.43	46.24%
Insurance Services	520	3,180.00	64,000.00	59,849.00	93.51%
Communications Services	530	323.00	9,940.00	5,572.50	56.06%
Advertising	540	-	4,750.00	199.50	4.20%
Printing Services	550	-	422.05	209.20	49.57%
Out-of-District Travel	580	-	17,027.93	1,098.98	6.45%
Other Purchased Services	599	-	-	-	N/A
General Supplies	600	1,438.75	64,105.01	6,635.61	10.35%
Building Supplies	618	1,271.77	18,000.00	5,427.85	30.15%
Electricity	624	-	25,000.00	11,249.09	45.00%
Natural Gas	627	-	8,000.00	1,537.62	19.22%
Books	640	724.52	72,861.50	-	0.00%
Furniture and Fixtures	651	400.97	359.94	359.94	100.00%
Technology Supply/Software	653	-	9,880.00	5,990.60	60.63%
Awards, Gifts, Decorations	680	-	108.92	-	0.00%
Equipment	730	-	19,093.13	8,762.73	45.89%
Dues and Fees	800	1,778.55	10,944.00	5,346.70	48.86%
Reimbursement/Correcting Entries	900	30,426.90	46,000.00	2,814.81	6.12%
Subtotal		858,621.42	1,946,846.26	632,330.51	32.48%
Donations - Inasmuch (Proj. 001)					
Salaries/Employee Benefits	100-299	2,691.25	-	-	N/A
Technology Services	346	500.00	-	-	N/A
Lawn Care Services	426	3,115.35	-	-	N/A
Building Technology Repairs	432	2,747.70	-	-	N/A
Communications	530	1,500.00	-	-	N/A
Advertising	540	7,319.18	-	-	N/A
Printing	550	261.40	-	-	N/A
Office Supplies and Tech	600	8,905.10	-	-	N/A
Equipment	700	7,853.71	1,336.30	-	0.00%
Dues and Fees	800	100.00	-	-	N/A
Subtotal		34,993.69	1,336.30	-	0.00%

WESTERN GATEWAY ELEMENTARY SCHOOL - 2022-23 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Project-Object)	Object	2021-22 Actuals	2022-23 Original Budget	2022-23 As of 11/30/22	% of YTD to Budg.
Donations - Walton (Proj. 003)					
Salaries/Employee Benefits	100-299	80,048.01	-	-	N/A
Workers Compensation	290	-	-	-	N/A
Office/Admin Services	310	23,350.00	-	-	N/A
Professional Education Services	320	7,000.00	-	-	N/A
Accounting Services	331	18,750.00	-	-	N/A
Legal Services	354	-	-	-	N/A
Water Service	411	5,145.73	-	-	N/A
Disposal/Cleaning Services	420	7,570.74	-	-	N/A
Insurance/Surety Bonds	520	49,672.00	-	-	N/A
Communications	530	6,070.50	-	-	N/A
Advertising	540	2,519.25	-	-	N/A
Office Supplies and Tech	600	21,787.08	-	-	N/A
Electricity	624	22,416.28	-	-	N/A
Natural Gas	627	7,532.03	-	-	N/A
Dues and Fees	800	110.00	-	-	N/A
Subtotal		251,971.62	-	-	N/A
TFCU (Proj. 007)					
Printing	550	-	979.95	979.95	100.00%
Technology/Furniture and Fixtures	730	-	440.05	440.05	100.00%
Subtotal		-	1,420.00	1,420.00	100.00%
Funding the Future (Proj. 009)					
Books/Periodicals	640	2,500.00	-	-	N/A
Erate (Proj. 010)					
Technology Equipment	733	58,800.00	-	-	N/A
Subtotal		58,800.00	-	-	N/A
Child Nutrition Program (Proj. various CNP)					
Cleaning/Disposal Services	420	225.00	1,550.00	775.00	50.00%
Food Service Management	570	95,843.72	155,000.00	39,242.07	25.32%
Kitchen Products and Supplies	600	8,271.02	3,003.08	1,003.08	33.40%
Subtotal		104,339.74	159,553.08	41,020.15	25.71%
Flexible Benefit Allowance (Proj. 331-335)					
Salaries/Employee Benefits	100-299	110,142.58	115,554.54	49,260.84	42.63%
Title I, Part A (Proj. 511)					
Salaries/Employee Benefits	100-299	49,516.15	48,624.72	17,859.15	36.73%
General Supplies	600	-	500.00	-	0.00%
Subtotal		49,516.15	49,124.72	17,859.15	36.35%
Special Education Prof Dev (Proj. 615)					
Professional Development	359	-	-	-	N/A
General Supplies	600	1,124.42	500.00	-	0.00%
Subtotal		1,124.42	500.00	-	0.00%
Special Education (Proj. 621)					
Salaries/Employee Benefits	100-299	25,551.33	27,254.68	13,227.75	48.53%
Medical Services	336	-	-	-	N/A
Subtotal		25,551.33	27,254.68	13,227.75	48.53%
ARP IDEA Part B (Proj. 628)					
Medical Services	336	8,141.97	-	-	N/A

WESTERN GATEWAY ELEMENTARY SCHOOL - 2022-23 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Project-Object)	Object	2021-22 Actuals	2022-23 Original Budget	2022-23 As of 11/30/22	% of YTD to Budg.
Preschool (Proj. 641)					
Salaries/Employee Benefits	100-299	246.02	-	-	N/A
Medical Services	336	-	235.78	-	0.00%
Subtotal		246.02	235.78	-	0.00%
Preschool ARP (Proj. 643)					
Medical Services	336	494.03	-	-	N/A
Subtotal		494.03	-	-	N/A
OSDH Reopening Schools (Proj. 723)					
Salaries/Employee Benefits	100-299	21,512.00	49,600.00	-	0.00%
Building Services	400	10,394.99	32,368.40	14,227.16	43.95%
Supplies	600	290.05	-	-	N/A
Dues, Fees and Registrations	800	-	-	-	N/A
Subtotal		32,197.04	81,968.40	14,227.16	17.36%
CSP Grant - OPSRC (Proj. 771)					
Salaries/Employee Benefits	100-299	11,934.06	-	-	N/A
E-Rate Services	312	2,673.00	-	-	N/A
Educational Services	320	-	2,045.00	2,045.00	100.00%
Legal Services	354	7,545.00	15,000.00	3,475.00	23.17%
Professional Development (in house)	359	5,890.00	-	-	N/A
Advertising	540	10,365.00	-	-	N/A
Travel	580	-	512.07	512.07	100.00%
Office/Instructional Supplies	619	68,872.22	6,812.58	6,812.58	100.00%
Books/Periodicals	640	110,471.47	18,682.60	18,682.60	100.00%
Technology Supplies/Software	653	1,335.00	287.97	287.97	100.00%
Machines	656	3,439.90	-	-	N/A
Awards, Gifts, Decorations	682	-	1,501.08	1,501.08	100.00%
Technology Related Hardware/Software	730	158,054.76	16,914.95	19,032.21	112.52%
Fees/Registrations	800	22,008.50	4,160.00	4,060.00	97.60%
Subtotal		402,588.91	65,916.25	56,408.51	85.58%
ESSER II (Proj. 793)					
Salaries/Employee Benefits	100-299	103,767.73	-	-	N/A
Subtotal		103,767.73	-	-	N/A
ESSER III (Proj. 795)					
Salaries/Employee Benefits	100-299	-	212,923.47	28,438.51	13.36%
Medical Services	336	-	-	-	N/A
General Supplies	600	-	20,000.00	-	0.00%
Subtotal		-	232,923.47	28,438.51	12.21%
Grand Total					
		2,044,996.65	2,682,633.48	854,192.58	31.84%
Payroll Expenses	100-200	1,165,416.54	1,804,210.55	564,391.41	31.28%
Non-Payroll Expenses	300-900	879,580.11	878,422.93	289,801.17	32.99%
Totals		\$ 2,044,996.65	2,682,633.48	854,192.58	31.84%

**WESTERN GATEWAY ELEMENTARY SCHOOL - 2022-23 FISCAL YEAR
SUPPLEMENTAL THREE YEAR COMPARISON OF EXPENSES - CASH BASIS**

	2020-21 Expenditures		2021-22 Expenditures		2022-23 Expenditures	
	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>
July	-	3.00	20,804.88	16,830.75	17,635.85	29,344.27
August	\$ 11,188.08	3.00	97,575.92	29,918.58	130,819.56	89,090.65
September	11,929.03	10,004.50	97,176.77	137,002.14	139,499.79	56,087.07
October	11,929.03	6,022.53	97,149.76	115,862.40	139,858.71	74,400.95
November	11,929.03	13,275.50	95,509.25	46,685.02	136,577.50	40,878.23
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	102,060.23	101,466.22	-	-
May	17,624.59	24,024.50	108,193.39	36,242.30	-	-
June	31,605.81	164,272.89	169,487.35	143,287.20	-	-
	<u>\$ 172,238.09</u>	<u>442,106.89</u>	<u>1,165,416.54</u>	<u>879,580.11</u>	<u>564,391.41</u>	<u>289,801.17</u>
		<u>614,344.98</u>		<u>2,044,996.65</u>		<u>854,192.58</u>

	2020-21 Expenditures		2021-22 Expenditures		2022-23 Expenditures	
	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>
July	-	3.00	20,804.88	16,830.75	17,635.85	29,344.27
August	\$ 11,188.08	3.00	97,575.92	29,918.58	130,819.56	89,090.65
September	11,929.03	10,004.50	97,176.77	137,002.14	139,499.79	56,087.07
October	11,929.03	6,022.53	97,149.76	115,862.40	139,858.71	74,400.95
November	11,929.03	13,275.50	95,509.25	46,685.02	136,577.50	40,878.23
December	-	-	-	-	-	-
January	-	-	-	-	-	-
February	-	-	-	-	-	-
March	-	-	-	-	-	-
April	-	-	-	-	-	-
May	-	-	-	-	-	-
June	-	-	-	-	-	-
	<u>\$ 46,975.17</u>	<u>29,308.53</u>	<u>408,216.58</u>	<u>346,298.89</u>	<u>564,391.41</u>	<u>289,801.17</u>
		<u>76,283.70</u>		<u>754,515.47</u>		<u>854,192.58</u>

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 81, Date Range: 7/2/2022 - 11/30/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NONCATEGORICAL FUNDS	\$67.25	\$16.72	\$0.00	\$8,768.00	(\$8,684.03)	\$13,232.00	(\$21,916.03)
001 INASMUCH FOUNDATION	\$250,951.74	\$0.00	\$0.00	\$6,157.95	\$244,793.79	\$1,842.05	\$242,951.74
002 WCF DONATION	\$66,229.66	\$200,000.00	\$0.00	\$195,833.35	\$70,396.31	\$274,166.65	(\$203,770.34)
005 CROSSFIRST BANK (PLAYGROUND)	\$1,850.00	\$1,500.00	\$0.00	\$119.98	\$3,230.02	\$3,230.02	\$0.00
007 TFCU	\$1,300.00	\$0.00	\$0.00	\$0.00	\$1,300.00	\$0.00	\$1,300.00
008 NEW HORIZONS FNDTN - AMZN	\$478.48	\$9,632.00	\$0.00	\$6,662.54	\$3,447.94	\$2,815.94	\$632.00
Total	\$320,877.13	\$211,148.72	\$0.00	\$217,541.82	\$314,484.03	\$295,286.66	\$19,197.37

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 60, Date Range: 7/2/2022 - 11/30/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
800 SCHOOL ACTIVITY SUBACCOUNTS	\$0.00	\$25,915.60	\$0.00	\$0.00	\$25,915.60	\$0.00	\$25,915.60
801 UNIFORMS	\$7,919.00	\$3,717.00	\$0.00	\$1,503.00	\$10,133.00	\$0.00	\$10,133.00
802 SMART DISMISSAL	\$210.00	\$0.00	\$0.00	\$0.00	\$210.00	\$0.00	\$210.00
803 CHILD NUTRITION CLEARING	\$42.50	\$0.00	\$0.00	\$0.00	\$42.50	\$0.00	\$42.50
804 YARD SIGNS	\$305.00	\$171.00	\$0.00	\$0.00	\$476.00	\$0.00	\$476.00
805 SCHOOL PICTURES	\$1,150.00	\$0.00	\$0.00	\$0.00	\$1,150.00	\$0.00	\$1,150.00
810 FUN RUN	\$0.00	\$108.00	\$0.00	\$7,124.70	(\$7,016.70)	\$1,750.30	(\$8,767.00)
Total	\$9,626.50	\$29,911.60	\$0.00	\$8,627.70	\$30,910.40	\$1,750.30	\$29,160.10

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

MONTHLY FINANCIAL REPORT

December 31, 2022 and Year to Date

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JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

January 3, 2023

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 December 31, 2022, and the related statements of revenues and expenses – cash basis for the six (6) 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 - 2022-23 FISCAL YEAR
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS
AT DECEMBER 31, 2022**

	<u>General Fund</u>	<u>Gifts Fund</u>	<u>Activity</u>	<u>Totals</u>
Assets				
Cash	<u>\$ 56,302.65</u>	<u>313,868.93</u>	<u>31,961.70</u>	<u>402,133.28</u>
Liabilities				
Outstanding Payments	33,246.06	825.00	875.00	34,946.06
Reserves	724.52	-	-	724.52
Funds Held for Student Organizations	<u>-</u>	<u>-</u>	<u>31,086.70</u>	<u>31,086.70</u>
Total Liabilities	<u>33,970.58</u>	<u>825.00</u>	<u>31,961.70</u>	<u>66,757.28</u>
 Net Assets	 <u>\$ 22,332.07</u>	 <u>313,043.93</u>		 <u>335,376.00</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
DECEMBER 31, 2022

	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPES	TOTALS (MEMO. ONLY)
	GENERAL	EXPENDABLE TRUST	
Revenues			
Local sources	\$ 27,343.43	251,148.72	278,492.15
State sources	564,923.03	-	564,923.03
Federal sources	397,828.41	-	397,828.41
Non-revenue receipts	-	-	-
Total revenues	990,094.87	251,148.72	1,241,243.59
Expenditures			
Instruction	555,342.41	13,644.59	568,987.00
Support services	420,218.87	245,337.33	665,556.20
Operation of non-instructional services	65,074.84	-	65,074.84
Other uses	6,180.35	-	6,180.35
Total expenditures	1,046,816.47	258,981.92	1,305,798.39
Revenues over (under) expenditures	(56,721.60)	(7,833.20)	(64,554.80)
Cash fund balance, beginning of year	79,053.67	320,877.13	399,930.80
Cash fund balance, end of period	\$ 22,332.07	313,043.93	335,376.00

WESTERN GATEWAY ELEMENTARY SCHOOL - 2022-23 FISCAL YEAR
STATEMENT OF REVENUE AND EXPENSES- GENERAL FUND - CASH BASIS

	Source Codes	2021-22 Actual	2021-22 As of 12/31/21	% of YTD to Actual	2022-23 Budgeted	2022-23 As of 12/31/22	% of YTD to Budgeted
<u>Revenue</u>							
Reimbursements	1500	\$ 2,500.01	0.01	0.0%	-	46.25	N/A
Donations	1610	100,000.00	100,000.00	100.0%	\$ 10,000.00	9,194.62	91.9%
Local District Contracts	1650	58,800.00	-	0.0%	-	-	N/A
Refund of Prior Year Expenditure	1680	27,376.40	5,065.20	18.5%	-	-	N/A
Local CNP	1700	1,237.08	208.38	16.8%	31,500.00	18,102.56	57.5%
Foundation and Salary Incentive Aid	3210	1,003,562.99	377,417.94	37.6%	1,628,415.85	469,132.96	28.8%
Flexible Benefit Allowance	3250	114,361.29	52,060.10	45.5%	162,086.88	72,939.09	45.0%
Reading Sufficiency (prj 367)	3415	5,608.78	5,608.78	100.0%	18,207.68	18,207.68	100.0%
State Textbooks (prj 333)	3420	4,788.73	-	0.0%	12,356.76	4,643.30	37.6%
Title I pt. A (prj 511)	4210	27,509.54	-	0.0%	34,500.00	2,954.79	8.6%
Title II pt. A (prj 541)	4271	4,769.40	-	0.0%	4,500.00	4,904.36	109.0%
Special Education - Flow Through (prj 621)	4310	28,106.46	-	0.0%	28,000.00	13,227.75	47.2%
Preschool (prj 641)	4340	246.02	-	0.0%	225.00	-	0.0%
Title IV, pt. A (prj 552)	4442	10,000.00	-	0.0%	10,000.00	10,000.00	100.0%
CSP Grant (Proj. 771)	4462	398,633.77	277,900.99	69.7%	71,439.25	68,290.40	95.6%
OSDH Reopening Schools (prj 723)	4689	8,377.58	-	0.0%	50,000.00	-	0.0%
ESSER III (prj 795)	4689	-	-	N/A	125,000.00	33,838.39	27.1%
Federal Meal Reimbursement	4700	124,167.88	34,121.49	27.5%	115,896.86	37,180.46	32.1%
Prior Year Federal Revenue	4000	-	-	N/A	227,432.26	227,432.26	100.0%
Correcting Entries	5600	320.00	320.00	100.0%	-	-	N/A
Total revenue		<u>1,920,365.93</u>	<u>852,702.89</u>	44.4%	<u>2,529,560.54</u>	<u>990,094.87</u>	39.1%
<u>Expenditures</u>							
Payroll		1,165,416.54	502,297.83	43.1%	1,743,898.49	700,407.45	40.2%
Accounts Payable		<u>879,580.11</u>	<u>380,588.24</u>	43.3%	<u>856,642.65</u>	<u>346,409.02</u>	40.4%
Total expenditures		<u>2,044,996.65</u>	<u>882,886.07</u>	43.2%	<u>2,600,541.14</u>	<u>1,046,816.47</u>	40.3%
Revenue over (under) expenses		(124,630.72)	(30,183.18)		(70,980.60)	(56,721.60)	
Net Assets (beginning)	6110	-	-	N/A	79,053.67	79,053.67	100.0%
Other Financing Sources (Uses):							
Transfers available from Gift Fund		<u>203,684.39</u>	<u>-</u>		<u>-</u>	<u>-</u>	
Ending Net Assets		<u>\$ 79,053.67</u>	<u>(30,183.18)</u>		<u>\$ 8,073.07</u>	<u>22,332.07</u>	

SUPPLEMENTAL INFORMATION

WESTERN GATEWAY ELEMENTARY SCHOOL - 2022-23 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>
Donations - TFCU for car tags (prj 007)	1,420.00	1,420.00	-	-	-	-	-
Donations - Rotary for Lakeshore (prj 011)	7,774.62	-	7,774.62	-	-	-	-
Refunds and Other Local	46.25	-	-	-	46.25	-	-
Local Child Nutrition Program	18,102.56	-	4,900.80	1,834.75	4,393.60	4,050.30	2,923.11
State Aid	469,132.96	-	93,826.59	93,826.59	93,826.59	93,826.59	93,826.60
Flexible Benefits Allowance	72,939.09	-	10,419.99	10,419.99	10,419.99	27,091.31	14,587.81
Reading Sufficiency	18,207.68	-	-	-	-	-	18,207.68
State Textbooks (prj 333)	4,643.30	-	928.66	928.66	928.66	928.66	928.66
Title I, pt. A (prj 511)	10,192.00	-	7,237.21	-	-	-	2,954.79
Title II, pt. A (prj 541)	4,904.36	-	-	-	-	-	4,904.36
Special Education (prj 621)	21,450.27	-	8,222.52	-	-	-	13,227.75
Special Education - Preschool (prj 641)	543.43	-	543.43	-	-	-	-
Title IV, Student Support (prj 552)	10,000.00	-	-	-	-	-	10,000.00
CSP Grant (prj 771)	139,412.74	210.78	70,911.56	16,644.25	15,828.32	3,508.08	32,309.75
ESSER III (prj 795)	33,838.39	-	-	-	-	-	33,838.39
ESSER II (prj 793)	113,267.60	-	113,267.60	-	-	-	-
OSDH Reopening Schools (prj 723)	27,039.16	-	27,039.16	-	-	-	-
Federal Child Nutrition Program	37,180.46	-	-	8,629.91	19,657.94	-	8,892.61
Non-revenue sources	-	-	-	-	-	-	-
	<u>990,094.87</u>	<u>1,630.78</u>	<u>345,072.14</u>	<u>132,284.15</u>	<u>145,101.35</u>	<u>129,404.94</u>	<u>236,601.51</u>

WESTERN GATEWAY ELEMENTARY SCHOOL - 2022-23 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Project-Object)	Object	2021-22 Actuals	2022-23 Original Budget	2022-23 As of 12/31/22	% of YTD to Budg.
General Fund & Local Codes (Proj. 000)					
Salaries	100	\$ 607,373.43	1,055,364.10	446,934.80	42.35%
Employee Benefits	200	152,633.98	234,576.98	100,386.13	42.79%
Worker's Comp./State Unempl.	270-280	1,298.00	11,489.00	1,489.00	12.96%
Administrative Services	310	2,000.00	31,200.00	7,500.00	24.04%
Educational Services	320	-	9,555.00	1,589.00	16.63%
Accounting Services	331	1,500.00	24,000.00	12,500.00	52.08%
Medical Services	336	21,068.32	37,000.00	9,377.50	25.34%
Security Services	344	-	1,630.00	1,150.00	70.55%
Legal Services	354	-	10,775.00	-	0.00%
Professional Development	359	-	1,428.76	578.76	40.51%
Water Service	411	-	4,915.00	1,884.86	38.35%
Cleaning Services	421	32,780.17	43,984.04	13,340.30	30.33%
Disposal Services	423	-	4,000.00	1,386.20	34.66%
Pest Control	424	230.00	500.00	350.00	70.00%
Lawn Care Services	426	-	10,000.00	3,858.17	38.58%
Repairs and Maintenance Services	430	193.06	51,445.00	21,997.04	42.76%
Insurance Services	520	3,180.00	64,000.00	59,849.00	93.51%
Communications Services	530	323.00	8,740.00	6,187.50	70.80%
Advertising	540	-	4,750.00	199.50	4.20%
Printing Services	550	-	465.35	209.20	44.96%
Out-of-District Travel	580	-	14,240.00	1,098.98	7.72%
Other Purchased Services	599	-	-	-	N/A
General Supplies	600	1,438.75	57,528.55	7,926.04	13.78%
Building Supplies	618	1,271.77	18,005.44	7,479.52	41.54%
Electricity	624	-	25,000.00	12,565.73	50.26%
Natural Gas	627	-	8,000.00	2,804.08	35.05%
Books	640	724.52	62,517.40	-	0.00%
Furniture and Fixtures	651	400.97	749.16	749.16	100.00%
Technology Supply/Software	653	-	9,979.99	6,090.59	61.03%
Awards, Gifts, Decorations	680	-	138.91	29.99	21.59%
Equipment	730	-	10,237.73	8,762.73	85.59%
Dues and Fees	800	1,778.55	10,746.35	5,423.20	50.47%
Reimbursement/Correcting Entries	900	30,426.90	46,000.00	4,691.35	10.20%
Subtotal		858,621.42	1,872,961.76	748,388.33	39.96%
Donations - Inasmuch (Proj. 001)					
Salaries/Employee Benefits	100-299	2,691.25	-	-	N/A
Technology Services	346	500.00	-	-	N/A
Lawn Care Services	426	3,115.35	-	-	N/A
Building Technology Repairs	432	2,747.70	-	-	N/A
Communications	530	1,500.00	-	-	N/A
Advertising	540	7,319.18	-	-	N/A
Printing	550	261.40	-	-	N/A
Office Supplies and Tech	600	8,905.10	-	-	N/A
Equipment	700	7,853.71	1,336.30	-	0.00%
Dues and Fees	800	100.00	-	-	N/A
Subtotal		34,993.69	1,336.30	-	0.00%

WESTERN GATEWAY ELEMENTARY SCHOOL - 2022-23 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Project-Object)	Object	2021-22 Actuals	2022-23 Original Budget	2022-23 As of 12/31/22	% of YTD to Budg.
Donations - Walton (Proj. 003)					
Salaries/Employee Benefits	100-299	80,048.01	-	-	N/A
Workers Compensation	290	-	-	-	N/A
Office/Admin Services	310	23,350.00	-	-	N/A
Professional Education Services	320	7,000.00	-	-	N/A
Accounting Services	331	18,750.00	-	-	N/A
Legal Services	354	-	-	-	N/A
Water Service	411	5,145.73	-	-	N/A
Disposal/Cleaning Services	420	7,570.74	-	-	N/A
Insurance/Surety Bonds	520	49,672.00	-	-	N/A
Communications	530	6,070.50	-	-	N/A
Advertising	540	2,519.25	-	-	N/A
Office Supplies and Tech	600	21,787.08	-	-	N/A
Electricity	624	22,416.28	-	-	N/A
Natural Gas	627	7,532.03	-	-	N/A
Dues and Fees	800	110.00	-	-	N/A
Subtotal		251,971.62	-	-	N/A
TFCU (Proj. 007)					
Printing	550	-	979.95	979.95	100.00%
Technology/Furniture and Fixtures	730	-	440.05	440.05	100.00%
Subtotal		-	1,420.00	1,420.00	100.00%
Funding the Future (Proj. 009)					
Books/Periodicals	640	2,500.00	-	-	N/A
Erate (Proj. 010)					
Technology Equipment	733	58,800.00	-	-	N/A
Subtotal		58,800.00	-	-	N/A
Child Nutrition Program (Proj. various CNP)					
Cleaning/Disposal Services	420	225.00	1,550.00	1,000.00	64.52%
Food Service Management	570	95,843.72	155,000.00	63,071.76	40.69%
Kitchen Products and Supplies	600	8,271.02	3,003.08	1,003.08	33.40%
Subtotal		104,339.74	159,553.08	65,074.84	40.79%
Flexible Benefit Allowance (Proj. 331-335)					
Salaries/Employee Benefits	100-299	110,142.58	115,554.54	62,499.90	54.09%
Title I, Part A (Proj. 511)					
Salaries/Employee Benefits	100-299	49,516.15	48,624.72	21,835.19	44.91%
General Supplies	600	-	500.00	-	0.00%
Subtotal		49,516.15	49,124.72	21,835.19	44.45%
Special Education Prof Dev (Proj. 615)					
Professional Development	359	-	-	-	N/A
General Supplies	600	1,124.42	500.00	-	0.00%
Subtotal		1,124.42	500.00	-	0.00%
Special Education (Proj. 621)					
Salaries/Employee Benefits	100-299	25,551.33	27,254.68	13,227.75	48.53%
Medical Services	336	-	-	-	N/A
Subtotal		25,551.33	27,254.68	13,227.75	48.53%
ARP IDEA Part B (Proj. 628)					
Medical Services	336	8,141.97	-	-	N/A

WESTERN GATEWAY ELEMENTARY SCHOOL - 2022-23 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Project-Object)	Object	2021-22 Actuals	2022-23 Original Budget	2022-23 As of 12/31/22	% of YTD to Budg.
Preschool (Proj. 641)					
Salaries/Employee Benefits	100-299	246.02	-	-	N/A
Medical Services	336	-	235.78	-	0.00%
Subtotal		246.02	235.78	-	0.00%
Preschool ARP (Proj. 643)					
Medical Services	336	494.03	-	-	N/A
Subtotal		494.03	-	-	N/A
OSDH Reopening Schools (Proj. 723)					
Salaries/Employee Benefits	100-299	21,512.00	49,600.00	13,792.72	27.81%
Building Services	400	10,394.99	32,368.40	21,015.96	64.93%
Supplies	600	290.05	-	122.41	N/A
Dues, Fees and Registrations	800	-	-	-	N/A
Subtotal		32,197.04	81,968.40	34,931.09	42.62%
CSP Grant - OPSRC (Proj. 771)					
Salaries/Employee Benefits	100-299	11,934.06	-	-	N/A
E-Rate Services	312	2,673.00	-	-	N/A
Educational Services	320	-	2,045.00	2,045.00	100.00%
Legal Services	354	7,545.00	4,225.00	4,225.00	100.00%
Professional Development (in house)	359	5,890.00	-	-	N/A
Advertising	540	10,365.00	-	-	N/A
Travel	580	-	512.07	512.07	100.00%
Office/Instructional Supplies	619	68,872.22	6,812.58	6,812.58	100.00%
Books/Periodicals	640	110,471.47	18,682.60	18,682.60	100.00%
Durable Goods (machines, appliances, tech)	650	4,774.90	837.87	837.87	100.00%
Awards, Gifts, Decorations	682	-	1,501.08	1,501.08	100.00%
Technology Related Hardware/Software	730	158,054.76	19,032.21	19,032.21	100.00%
Fees/Registrations	800	22,008.50	4,060.00	4,060.00	100.00%
Subtotal		402,588.91	57,708.41	57,708.41	100.00%
ESSER II (Proj. 793)					
Salaries/Employee Benefits	100-299	103,767.73	-	-	N/A
Subtotal		103,767.73	-	-	N/A
ESSER III (Proj. 795)					
Salaries/Employee Benefits	100-299	-	212,923.47	41,730.96	19.60%
Medical Services	336	-	-	-	N/A
General Supplies	600	-	20,000.00	-	0.00%
Subtotal		-	232,923.47	41,730.96	17.92%
Grand Total		2,044,996.65	2,600,541.14	1,046,816.47	40.25%
Payroll Expenses	100-200	1,165,416.54	1,743,898.49	700,407.45	40.16%
Non-Payroll Expenses	300-900	879,580.11	856,642.65	346,409.02	40.44%
Totals		\$ 2,044,996.65	2,600,541.14	1,046,816.47	40.25%

**WESTERN GATEWAY ELEMENTARY SCHOOL - 2022-23 FISCAL YEAR
SUPPLEMENTAL THREE YEAR COMPARISON OF EXPENSES - CASH BASIS**

	2020-21 Expenditures		2021-22 Expenditures		2022-23 Expenditures	
	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>
July	-	3.00	20,804.88	16,830.75	17,635.85	29,344.27
August	\$ 11,188.08	3.00	97,575.92	29,918.58	130,819.56	89,090.65
September	11,929.03	10,004.50	97,176.77	137,002.14	139,499.79	56,087.07
October	11,929.03	6,022.53	97,149.76	115,862.40	139,858.71	74,400.95
November	11,929.03	13,275.50	95,509.25	46,685.02	136,577.50	40,878.23
December	11,929.03	1,290.00	94,081.25	34,289.35	136,016.04	56,607.85
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	102,060.23	101,466.22	-	-
May	17,624.59	24,024.50	108,193.39	36,242.30	-	-
June	31,605.81	164,272.89	169,487.35	143,287.20	-	-
	<u>\$ 172,238.09</u>	<u>442,106.89</u>	<u>1,165,416.54</u>	<u>879,580.11</u>	<u>700,407.45</u>	<u>346,409.02</u>
		<u>614,344.98</u>		<u>2,044,996.65</u>		<u>1,046,816.47</u>

	2020-21 Expenditures		2021-22 Expenditures		2022-23 Expenditures	
	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>
July	-	3.00	20,804.88	16,830.75	17,635.85	29,344.27
August	\$ 11,188.08	3.00	97,575.92	29,918.58	130,819.56	89,090.65
September	11,929.03	10,004.50	97,176.77	137,002.14	139,499.79	56,087.07
October	11,929.03	6,022.53	97,149.76	115,862.40	139,858.71	74,400.95
November	11,929.03	13,275.50	95,509.25	46,685.02	136,577.50	40,878.23
December	11,929.03	1,290.00	94,081.25	34,289.35	136,016.04	56,607.85
January	-	-	-	-	-	-
February	-	-	-	-	-	-
March	-	-	-	-	-	-
April	-	-	-	-	-	-
May	-	-	-	-	-	-
June	-	-	-	-	-	-
	<u>\$ 58,904.20</u>	<u>30,598.53</u>	<u>502,297.83</u>	<u>380,588.24</u>	<u>700,407.45</u>	<u>346,409.02</u>
		<u>89,502.73</u>		<u>882,886.07</u>		<u>1,046,816.47</u>

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 81, Date Range: 7/2/2022 - 12/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NONCATEGORICAL FUNDS	\$67.25	\$16.72	\$0.00	\$9,593.00	(\$9,509.03)	\$12,937.50	(\$22,446.53)
001 INASMUCH FOUNDATION	\$250,951.74	\$0.00	\$0.00	\$6,157.95	\$244,793.79	\$1,842.05	\$242,951.74
002 WCF DONATION	\$66,229.66	\$240,000.00	\$0.00	\$235,000.02	\$71,229.64	\$234,999.98	(\$163,770.34)
005 CROSSFIRST BANK (PLAYGROUND)	\$1,850.00	\$1,500.00	\$0.00	\$593.99	\$2,756.01	\$2,756.01	\$0.00
007 TFCU	\$1,300.00	\$0.00	\$0.00	\$0.00	\$1,300.00	\$0.00	\$1,300.00
008 NEW HORIZONS FNDTN - AMZN	\$478.48	\$9,632.00	\$0.00	\$7,636.96	\$2,473.52	\$1,841.52	\$632.00
Total	\$320,877.13	\$251,148.72	\$0.00	\$258,981.92	\$313,043.93	\$254,377.06	\$58,666.87

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 60, Date Range: 7/2/2022 - 12/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
800 SCHOOL ACTIVITY SUBACCOUNTS	\$0.00	\$26,003.85	\$0.00	\$0.00	\$26,003.85	\$0.00	\$26,003.85
801 UNIFORMS	\$7,919.00	\$3,717.00	\$0.00	\$1,503.00	\$10,133.00	\$0.00	\$10,133.00
802 SMART DISMISSAL	\$210.00	\$0.00	\$0.00	\$0.00	\$210.00	\$0.00	\$210.00
803 CHILD NUTRITION CLEARING	\$42.50	\$0.00	\$0.00	\$0.00	\$42.50	\$0.00	\$42.50
804 YARD SIGNS	\$305.00	\$190.00	\$0.00	\$0.00	\$495.00	\$0.00	\$495.00
805 SCHOOL PICTURES	\$1,150.00	\$0.00	\$0.00	\$0.00	\$1,150.00	\$0.00	\$1,150.00
808 FUN RUN	\$0.00	\$97.10	\$0.00	\$0.00	\$97.10	\$0.00	\$97.10
810 FUN RUN	\$0.00	\$108.00	\$0.00	\$7,152.75	(\$7,044.75)	\$1,722.25	(\$8,767.00)
Total	\$9,626.50	\$30,115.95	\$0.00	\$8,655.75	\$31,086.70	\$1,722.25	\$29,364.45

Fund	Vendor Name	PO No	PO Date	Description	Encumbered	Paid	Unpaid
11	ACADEMIC LEARNING CO. dba VELAZQUEZ	1	7/1/2022	CURRICULUM DEVELOPMENT AND INSTR TECH SUPP	\$3,000.00	\$0.00	\$3,000.00
11	AIM TO KILL	2	7/1/2022	PEST CONTROL	\$500.00	\$350.00	\$150.00
11	AMUNDSEN COMMERCIAL KITCHENS	3	7/1/2022	KITCHEN APPLIANCES AND EQUIP	\$2,000.00	\$0.00	\$2,000.00
11	APPLE, INC.	4	7/1/2022	CURRICULUM DEVELOPMENT AND INSTR TECH SUPP	\$15,251.25	\$15,251.25	\$0.00
11	ARTS COUNCIL	5	7/1/2022	ARTIST RESIDENCY PROGRAM	\$7,000.00	\$2,085.00	\$4,915.00
11	AUTISM-PRODUCTS.COM	6	7/1/2022	INSTRUCTIONAL SUPPLIES	\$1,000.00	\$0.00	\$1,000.00
11	AUTOMATIC FIRE CONTROL	7	7/1/2022	FIRE EXTINGUISHERS/SPRINKLERS INSPECTION UPDA	\$500.00	\$190.45	\$309.55
11	BECKMAN COMPANY	8	7/1/2022	CYBER INSURANCE/SURETY BONDS	\$4,000.00	\$0.00	\$4,000.00
11	BENCHMARK EDUCATION COMPANY	9	7/1/2022	CURRICULUM DEVELOPMENT AND INSTR TECH SUPP	\$30,000.00	\$4,229.50	\$25,770.50
11	BOOKS DEL SUR LLC	10	7/1/2022	LIBRARY BOOKS	\$3,000.00	\$0.00	\$3,000.00
11	BRIDGE TOWER OpCo, LLC	11	7/1/2022	PUBLISH EON	\$250.00	\$199.50	\$50.50
11	CENTER FOR ECONOMIC DEVELOPMENT LAW	12	7/1/2022	LEGAL SERVICES	\$15,000.00	\$4,225.00	\$10,775.00
11	CITY GREASE TRAP SERVICES	13	7/1/2022	GREASE TRAP DISPOSAL	\$1,000.00	\$450.00	\$550.00
11	CITY OF OKC	14	7/1/2022	WATER/SEWER SERVICE/FIRE INSPECTION	\$5,000.00	\$2,289.94	\$2,710.06
11	CLASSIC PAPER SUPPLY INC.	15	7/1/2022	JANITORIAL SUPPLIES	\$15,000.00	\$7,088.08	\$7,911.92
11	CLASSTAG	16	7/1/2022	COMMUNICATIONS/TECH	\$1,900.00	\$1,900.00	\$0.00
11	DALE ROGERS TRAINING CENTER	17	7/1/2022	STAFF NAME TAGS	\$400.00	\$0.00	\$400.00
11	DEMCO INC.	18	7/1/2022	LIBRARY SUPPLIES	\$5,000.00	\$0.00	\$5,000.00
11	DIANA BEDWELL	19	7/1/2022	REIMB SUPPLIES/TRAVEL	\$500.00	\$0.00	\$500.00
11	DIDAX INCORPORATED	20	7/1/2022	INSTRUCTIONAL SUPPLIES	\$2,000.00	\$0.00	\$2,000.00
11	DLENM - LA COSECHA	21	7/1/2022	PROFESSIONAL DEVELOPMENT	\$3,100.00	\$3,100.00	\$0.00
11	EAS CONSULTING, INC.	22	7/1/2022	ADMIN MGMT SERVICES	\$20,000.00	\$4,500.00	\$15,500.00
11	ELITE TECHNOLOGY SOLUTIONS, LLC	23	7/1/2022	PHONES/LAPTOPS/TECH	\$23,000.00	\$11,855.00	\$11,145.00
11	EVALUATION WORKS, LLC	24	7/1/2022	PSYCH EVAL SERVICES/THERAPY	\$11,000.00	\$5,145.00	\$5,855.00
11	FILTER TEC	25	7/1/2022	HVAC SUPPLIES	\$1,000.00	\$386.00	\$614.00
11	FROG STREET PRESS, LLC	26	7/1/2022	INSTRUCTIONAL SUPPLIES/PROF DEV	\$5,000.00	\$1,200.00	\$3,800.00
11	GREAT MINDS PBC	27	7/1/2022	CURRICULUM DEVELOPMENT AND INSTR TECH SUPP	\$13,200.00	\$11,488.60	\$1,711.40
11	HEATHER ZACARIAS	28	7/1/2022	REIMB SUPPLIES/TRAVEL	\$1,500.00	\$161.01	\$1,338.99
11	HEINEMANN	29	7/1/2022	CURRICULUM DEVELOPMENT AND INSTR TECH SUPP	\$10,000.00	\$7,194.00	\$2,806.00
11	HISPANIC CHAMBER OF COMMERCE	30	7/1/2022	ANNUAL MEMBERSHIP DUES	\$300.00	\$300.00	\$0.00
11	HOME DEPOT	31	7/1/2022	MAINT/BLDG SUPPLY	\$1,500.00	\$0.00	\$1,500.00
11	JENKINS & KEMPER CPA, P.C.	32	7/1/2022	TAX RETURN PREPARATION	\$1,000.00	\$0.00	\$1,000.00
11	JOYCE FOLTZ, LLC	33	7/1/2022	PROFESSIONAL DEVELOPMENT	\$500.00	\$0.00	\$500.00
11	KELLOGG & SOVEREIGN CONSULTING, LLC	34	7/1/2022	ERATE CONSULTING SERVICES	\$5,200.00	\$2,170.00	\$3,030.00

11	KEYSTONE FOODSERVICE	35	7/1/2022	CNP MEALS	\$155,000.00	\$63,071.76	\$91,928.24
11	LAKESHORE LEARNING	36	7/1/2022	CURRICULUM DEVELOPMENT AND INSTR TECH SUPP	\$20,000.00	\$557.85	\$19,442.15
11	LETTERING EXPRESS	37	7/1/2022	PROMOTIONAL ITEMS/MARKETING	\$3,000.00	\$0.00	\$3,000.00
11	LOCKE SUPPLY	38	7/1/2022	BLDG SUPPLIES	\$500.00	\$0.00	\$500.00
11	MEDINA HANDYMAN SERVICES	39	7/1/2022	CUSTODIAL SERVICES	\$65,000.00	\$41,405.06	\$23,594.94
11	METRO FAMILY MAGAZINE	40	7/1/2022	ADVERTISING	\$500.00	\$0.00	\$500.00
11	MMK 1, LLC MARYORIE MONTALVO	41	7/1/2022	SPEECH THERAPY	\$20,000.00	\$3,925.00	\$16,075.00
11	MODERN ENVIRONMENT	42	7/1/2022	GROUPS MAINTENANCE	\$10,000.00	\$4,524.00	\$5,476.00
11	MUNICIPAL ACCOUNTING SYSTEMS, INC.	43	7/1/2022	ACCOUNTING SOFTWARE/FORMS	\$6,872.06	\$6,772.06	\$100.00
11	NWEA	44	7/1/2022	STUDENT TESTING	\$2,675.00	\$1,375.00	\$1,300.00
11	OESC	45	7/1/2022	UNEMPLOYMENT	\$10,000.00	\$0.00	\$10,000.00
11	OG&E	46	7/1/2022	ELECTRICITY	\$25,000.00	\$12,565.73	\$12,434.27
11	OKC PERMITS AND ID UNIT	47	7/1/2022	PERMIT FOR ALARM	\$40.00	\$27.00	\$13.00
11	OKCPS FINANCIAL SERVICES - TREASURY	48	7/1/2022	SPONSOR FEES	\$46,000.00	\$4,691.35	\$41,308.65
11	OKLAHOMA CONSULTING AND ACCOUNTING	49	7/1/2022	ACCOUNTING SERVICES	\$24,000.00	\$12,000.00	\$12,000.00
11	OKLAHOMA SCHOOL ASSURANCE GROUP	50	7/1/2022	WORKERS COMP	\$1,489.00	\$1,489.00	\$0.00
11	OKLAHOMA SCHOOL INSURANCE GROUP	51	7/1/2022	PROPERTY/ELL INSURANCE	\$60,000.00	\$59,849.00	\$151.00
11	OKLAHOMA STATE DEPT OF EDUCATION	52	7/1/2022	CHARTER SCHOOL CLOSURE REVOLVING FUND	\$1,000.00	\$0.00	\$1,000.00
11	ONG	53	7/1/2022	NATURAL GAS	\$8,000.00	\$2,804.08	\$5,195.92
11	OPCSA	54	7/1/2022	ANNUAL MEMBERSHIP	\$3,200.00	\$3,200.00	\$0.00
11	PROFESSIONAL OKLAHOMA EDUCATORS	55	7/1/2022	WORKSHOP	\$200.00	\$100.00	\$100.00
11	QUINTELLA PRINTING	56	7/1/2022	NAME BADGES/PARKING SAFETY SIGNAGE	\$1,000.00	\$367.50	\$632.50
11	R.K. BLACK, INC.	57	7/1/2022	COPIER LEASE/MAINT AGREEMENT	\$10,000.00	\$2,380.59	\$7,619.41
11	CENTER FOR RESPONSIVE SCHOOLS, INC.	58	7/1/2022	SUMMER PROFESSIONAL DEVELOPMENT WORKSHOP	\$4,500.00	\$960.00	\$3,540.00
11	REVIVED EDUCATIONAL SERVICES	59	7/1/2022	TECH TRAINING	\$500.00	\$150.00	\$350.00
11	ROCKET COLOR	60	7/1/2022	PRINTING SCHOOL MATERIALS	\$1,000.00	\$0.00	\$1,000.00
11	SAM'S CLUB/SYNCHRONY BANK	61	7/1/2022	CLASSROOM SUPPLIES/ PAPER GOODS	\$7,000.00	\$1,574.11	\$5,425.89
11	SCHOLASTIC INC. EDUCATION	62	7/1/2022	LIBRARY BOOKS	\$15,000.00	\$0.00	\$15,000.00
11	SCHOOL SAFE ID	63	7/1/2022	HANG TAGS FOR PARENT PICKUP	\$2,300.00	\$2,143.85	\$156.15
11	SCHOOL SPECIALTY	64	7/1/2022	LAMINATOR AND FOLDERS	\$500.00	\$0.00	\$500.00

11	SCOTT RICE	65	7/1/2022	OFFICE FURNITURE	\$3,780.96	\$3,780.96	\$0.00
11	SECURLY, INC.	66	7/1/2022	CURRICULUM DEVELOPMENT AND INSTR TECH SUPP	\$4,483.10	\$4,483.10	\$0.00
11	SOUTH OKLAHOMA CITY CHAMBER OF COMM	67	7/1/2022	ANNUAL MEMBERSHIP	\$657.60	\$657.60	\$0.00
11	STAPLES BUSINESS CREDIT	68	7/1/2022	OFFICE/INSTR. SUPPLY	\$5,000.00	\$2,360.36	\$2,639.64
11	AMAZON CAPITAL SERVICES	69	7/1/2022	INSTRUCTIONAL SUPPLIES AND MATERIALS	\$7,000.00	\$3,758.17	\$3,241.83
11	THOMPSON SCHOOL BOOK	70	7/1/2022	CURRICULUM DEVELOPMENT AND INSTR TECH SUPP	\$20,000.00	\$0.00	\$20,000.00
11	TODAY'S THERAPY SOLUTIONS	71	7/1/2022	SPECIAL ED SERVICES	\$6,000.00	\$4,135.00	\$1,865.00
11	TWO KINGS CONSULTING	72	7/1/2022	ELL TESTING	\$4,600.00	\$2,095.00	\$2,505.00
11	ULINE SHIPPING SUPPLIES	73	7/1/2022	PARKING LOT SIGNAGE/CLASSROOM MATERIALS	\$2,000.00	\$1,891.08	\$108.92
11	USPS	74	7/1/2022	POSTAGE	\$400.00	\$120.00	\$280.00
11	WM CORPORATE SERVICES, INC.	75	7/1/2022	WASTE MANAGEMENT	\$4,000.00	\$1,645.13	\$2,354.87
11	SAM'S CLUB MC/SYNCB	76	7/1/2022	JULY CREDIT CARD PAYMENT	\$0.00	\$0.00	\$0.00
11	SAM'S CLUB MC/SYNCB	77	7/1/2022	AUGUST CREDIT CARD PAYMENT	\$0.00	\$0.00	\$0.00
11	SAM'S CLUB MC/SYNCB	78	7/1/2022	SEPTEMBER CREDIT CARD PAYMENT	\$512.07	\$512.07	\$0.00
11	SAM'S CLUB MC/SYNCB	79	7/1/2022	OCTOBER CREDIT CARD PAYMENT	\$50.00	\$50.00	\$0.00
11	SAM'S CLUB MC/SYNCB	80	7/1/2022	NOVEMBER CREDIT CARD PAYMENT	\$99.99	\$99.99	\$0.00
11	SAM'S CLUB MC/SYNCB	81	7/1/2022	DECEMBER CREDIT CARD PAYMENT	\$1,500.00	\$0.00	\$1,500.00
11	SAM'S CLUB MC/SYNCB	82	7/1/2022	JANUARY CREDIT CARD PAYMENT	\$1,500.00	\$0.00	\$1,500.00
11	SAM'S CLUB MC/SYNCB	83	7/1/2022	FEBRUARY CREDIT CARD PAYMENT	\$1,500.00	\$0.00	\$1,500.00
11	SAM'S CLUB MC/SYNCB	84	7/1/2022	MARCH CREDIT CARD PAYMENT	\$1,500.00	\$0.00	\$1,500.00
11	SAM'S CLUB MC/SYNCB	85	7/1/2022	APRIL CREDIT CARD PAYMENT	\$1,500.00	\$0.00	\$1,500.00
11	SAM'S CLUB MC/SYNCB	86	7/1/2022	MAY CREDIT CARD PAYMENT	\$1,500.00	\$0.00	\$1,500.00
11	SAM'S CLUB MC/SYNCB	87	7/1/2022	JUNE CREDIT CARD PAYMENT	\$1,500.00	\$0.00	\$1,500.00
11	YORK	88	7/1/2022	MONITORING	\$1,630.00	\$1,150.00	\$480.00
11	NATIONAL BUSINESS FURNITURE	89	7/25/2022	CLASSROOM FURNITURE	\$3,536.68	\$3,536.68	\$0.00
11	DALIA C MAVAREZ	90	7/26/2022	REIMB TRAVEL	\$180.00	\$128.58	\$51.42
11	LUSERO KUSBEL	91	7/26/2022	REIMB TRAVEL	\$180.00	\$125.83	\$54.17
11	ALONDRA GONZALES	92	7/26/2022	REIMB TRAVEL	\$238.25	\$198.22	\$40.03
11	TEACHERS PAY TEACHERS	93	7/28/2022	CURRICULUM	\$500.00	\$110.60	\$389.40
11	COOPER PROJECT ADVISORS, LLC	94	7/28/2022	BLDG REPAIR/MAINT	\$22,000.00	\$12,108.00	\$9,892.00
11	NOBLE FIRE AND SAFETY	95	7/28/2022	FIRE EXTINGUISHERS/SPRINKLERS INSPECTION UPDA	\$500.00	\$108.00	\$392.00
11	BRAID CREATIVE	96	8/12/2022	CAR RIDER PICKUP ROUTE	\$500.00	\$312.50	\$187.50
11	MIDFIRST BANK	97	7/1/2022	MONTHLY BANK FEES	\$550.00	\$295.10	\$254.90
11	ROTARY CLUB OF SOUTH OKC	98	9/1/2022	APPLICATION AND ANNUAL MEMBERSHIP FEE	\$545.00	\$521.25	\$23.75
11	LITERACY RESOURCES, LLC	99	9/12/2022	CURRICULUM	\$1,383.08	\$1,383.08	\$0.00
11	GREASEBUSTERS	100	9/15/2022	KITCHEN HOOD CLEANING	\$550.00	\$550.00	\$0.00

11	CHILDREN'S HEALTH FOUNDATION	101	9/15/2022	PROFESSIONAL DEVELOPMENT PRJ 615	\$40.00	\$0.00	\$40.00
11	HARRISON ENERGY PARTNERS	102	9/23/2022	HVAC REPAIR AND MAINT	\$1,645.00	\$1,645.00	\$0.00
11	OKLAHOMA ASSOC. FOR BILINGUAL EDUC.	103	10/17/2022	OABE ANNUAL FALL CONFERENCE FOR TEACHERS	\$225.00	\$0.00	\$225.00
11	OKLAHOMA TEACHER'S RETIREMENT	104	10/26/2022	ELQUTUB AUG TRS	\$583.01	\$583.01	\$0.00
11	CATALINA N ZACARIAS	105	10/27/2022	PROFESSIONAL DEVELOPMENT TEACHER WORKSHO	\$300.00	\$120.43	\$179.57
11	MAGDALENA LOPEZ DE MARTINEZ	106	10/27/2022	PROFESSIONAL DEVELOPMENT TEACHER WORKSHO	\$300.00	\$193.16	\$106.84
11	ELENA HOWELL	107	10/27/2022	PROFESSIONAL DEVELOPMENT TEACHER WORKSHO	\$300.00	\$230.00	\$70.00
11	YOLANDA J CASTELLANOS	108	10/27/2022	PROFESSIONAL DEVELOPMENT TEACHER WORKSHO	\$300.00	\$0.00	\$300.00
11	LLOYD M BLUAIN	109	10/27/2022	REIMB BACKGROUND CHECK	\$58.25	\$0.00	\$58.25
11	GOFORTH PLUMBING AND MECHANICAL	110	11/4/2022	PLUMBING REPAIR	\$500.00	\$500.00	\$0.00
11	BLEDSON, HEWETT AND GULLEKSON	111	11/4/2022	AUDIT SERVICES	\$5,000.00	\$3,500.00	\$1,500.00
11	CARRIE NORDMARK	112	12/6/2022	REIMB FOR BACKGROUND CHECK	\$58.25	\$0.00	\$58.25
11	STRYKER INTEGRATED SOLUTIONS	113	12/6/2022	ANNUAL FIRE ALARM AND SPRINKLER INSPECTIONS	\$900.00	\$900.00	\$0.00
					\$824,463.55	\$365,479.17	\$458,984.38
60	QUINTELLA PRINTING	1	9/22/2022	SHIRTS PURCHASED FOR RESALE	\$1,503.00	\$1,503.00	\$0.00
60	ALL 4 FUN INFLATABLES	2	10/25/2022	INFLATABLE BOUNCE HOUSE RENTAL	\$875.00	\$875.00	\$0.00
60	BOOSTER	3	10/27/2022	FUN RUN FUNDRAISER	\$8,000.00	\$6,277.75	\$1,722.25
					\$10,378.00	\$8,655.75	\$1,722.25
81	CANDOR	1	7/1/2022	PUBLIC RELATIONS	\$15,000.00	\$2,062.50	\$12,937.50
81	LAKESHORE LEARNING	2	7/1/2022	CLASSROOM FUND FOR TEACHERS TO EQUIP ROOMS	\$7,000.00	\$6,007.63	\$992.37
81	QUINTELLA PRINTING	3	7/1/2022	UNIFORMS	\$5,530.50	\$5,530.50	\$0.00
81	AMAZON CAPITAL SERVICES	4	7/1/2022	SETTING UP TEACHER CLASSROOMS	\$9,478.48	\$8,078.67	\$1,399.81
81	WHEELER COMMUNITY FOUNDATION	5	7/1/2022	WHEELER RENT FROM DONATION	\$470,000.00	\$274,166.69	\$195,833.31
81	BOOSTER	6	7/28/2022	FUNDRAISING CONSULTING	\$2,000.00	\$2,000.00	\$0.00
81	SAM'S CLUB/SYNCHRONY BANK	7	8/4/2022	FOOD FOR STAFF MEETINGS	\$1,000.00	\$150.32	\$849.68
81	LAKESHORE LEARNING	8	11/10/2022	PLAYGROUND EQUIPMENT PRJ 005	\$1,675.00	\$474.01	\$1,200.99
81	AMAZON CAPITAL SERVICES	9	11/10/2022	PLAYGROUND EQUIPMENT PRJ 005	\$1,675.00	\$119.98	\$1,555.02
86	MEDINA HANDYMAN SERVICES	1	12/30/2022	CLEAN, CARPET, TRASH, FURNITURE REMOVAL	\$1,000.00	\$0.00	\$1,000.00
86	LINGO	2	12/30/2022	REPLACE SHEETROCK	\$1,000.00	\$0.00	\$1,000.00
86	GOFORTH PLUMBING AND MECHANICAL	3	12/30/2022	PLUMBING REPAIR FOR WATER DAMAGE	\$1,000.00	\$0.00	\$1,000.00

86	SAM'S CLUB MC/SYNCB	4	12/30/2022	SUPPLIES FOR MOVING CLASSROOM AND LIBRARY IT	\$1,000.00	\$0.00	\$1,000.00
86	CRDN	5	12/30/2022	RUG CLEANING	\$1,000.00	\$0.00	\$1,000.00
86	SERVPRO	6	12/30/2022	RESTORATION COMPANY, WATER REMOVAL, AND DRY	\$1,000.00	\$0.00	\$1,000.00
86	AMAZON CAPITAL SERVICES	7	1/6/2023	SUPPLIES FOR OFFICE CLASSROOMS	\$1,000.00	\$0.00	\$1,000.00
86	LAKESHORE LEARNING	8	1/6/2023	CLASSROOM FURNITURE, TOYS AND SUPPLIES	\$1,000.00	\$0.00	\$1,000.00
86	BENCHMARK EDUCATION COMPANY	9	1/6/2023	CURRICULUM	\$1,000.00	\$0.00	\$1,000.00
86	GREAT MINDS PBC	10	1/6/2023	CURRICULUM	\$1,000.00	\$0.00	\$1,000.00
86	SCOTT RICE	11	1/6/2023	CLASSROOM AND OFFICE FURNITURE	\$1,000.00	\$0.00	\$1,000.00

\$524,358.91 \$298,590.31 \$225,768.61

Payment Register

Options: Year: 2022-2023, Fund: GENERAL FUND, Date Range: 11/10/2022 - 1/6/2023, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
268	11/10/2022	108	ALONDRA GONZALES				\$58.25
269	11/10/2022	27	AMAZON CAPITAL SERVICES				\$29.97
270	11/10/2022	49	AUTOMATIC FIRE CONTROL				\$190.45
271	11/10/2022	50	CLASSIC PAPER SUPPLY INC.				\$490.15
272	11/10/2022	80011	ELENA HOWELL				\$230.00
273	11/10/2022	80018	MAGDALENA LOPEZ DE MARTIN				\$193.16
274	11/10/2022	69	OG&E				\$1,241.77
275	11/10/2022	46	SCHOOL SAFE ID				\$72.95
276	11/10/2022	80009	CATALINA N ZACARIAS				\$120.43
277	11/10/2022	80000	HEATHER ZACARIAS				\$161.01
278	11/17/2022	5	CENTER FOR ECONOMIC DEVELO				\$600.00
279	11/17/2022	120	GOFORTH PLUMBING AND MEC				\$500.00
280	11/17/2022	15	OKLAHOMA CONSULTING AND A				\$2,000.00
281	11/17/2022	79	ONG				\$526.31
282	11/17/2022	63	R.K. BLACK, INC.				\$108.51
283	11/17/2022	44	SECURLY, INC.				\$2,344.60
284	11/10/2022	12	MIDFIRST BANK				\$49.80
322	12/02/2022	27	AMAZON CAPITAL SERVICES				\$67.67
323	12/02/2022	101	CITY GREASE TRAP SERVICES				\$225.00
324	12/02/2022	110	COOPER PROJECT ADVISORS, LLC				\$1,835.00
325	12/02/2022	20	ELITE TECHNOLOGY SOLUTIONS,				\$1,815.00
326	12/02/2022	73	KEYSTONE FOODSERVICE				\$14,517.52
327	12/02/2022	58	MEDINA HANDYMAN SERVICES				\$6,788.80
328	12/02/2022	72	MODERN ENVIRONMENT				\$1,007.00
329	12/02/2022	78	OKCPS FINANCIAL SERVICES - TR				\$938.27
330	12/02/2022	63	R.K. BLACK, INC.				\$329.84
331	12/02/2022	106	SAM'S CLUB MC/SYNCB				\$99.99
332	12/02/2022	25	SAM'S CLUB/SYNCHRONY BANK				\$939.12
333	12/02/2022	80	TODAY'S THERAPY SOLUTIONS				\$995.00
334	12/02/2022	71	WM CORPORATE SERVICES, INC.				\$267.62
335	12/08/2022	27	AMAZON CAPITAL SERVICES				\$122.41
336	12/08/2022	86	FILTER TEC				\$386.00
337	12/08/2022	28	LAKESHORE LEARNING				\$245.10
338	12/08/2022	104	MMK 1, LLC MARYORIE MONTAL				\$1,175.00
339	12/08/2022	122	STRYKER INTEGRATED SOLUTION				\$900.00
340	12/15/2022	102	BLEDSON, HEWETT AND GULLEKS				\$3,500.00
341	12/15/2022	5	CENTER FOR ECONOMIC DEVELO				\$750.00
342	12/15/2022	70	CITY OF OKC				\$791.38
343	12/15/2022	50	CLASSIC PAPER SUPPLY INC.				\$1,660.23
344	12/15/2022	15	OKLAHOMA CONSULTING AND A				\$2,000.00
345	12/15/2022	69	OG&E				\$1,316.64
346	12/15/2022	67	OKC PERMITS AND ID UNIT				\$27.00
385	12/12/2022	12	MIDFIRST BANK				\$49.50
386	12/30/2022	53	ARTS COUNCIL				\$475.00
387	12/30/2022	73	KEYSTONE FOODSERVICE				\$9,312.17
388	12/30/2022	78	OKCPS FINANCIAL SERVICES - TR				\$938.27
389	12/30/2022	79	ONG				\$1,266.46
390	12/30/2022	63	R.K. BLACK, INC.				\$853.77
391	12/30/2022	26	STAPLES BUSINESS CREDIT				\$1,013.09



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December 27, 2022

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

Dear Ms. Zacarias:

Listed below are the audit exceptions and recommendations from the final audit work we performed for you. These items are referred to in your audit report. Please review them very carefully, along with the review copy of your audit report. If you have questions or desire additional information, please call us so that any discrepancies may be resolved.

No exceptions noted

We take this opportunity to thank you and your professional staff for the outstanding cooperation and invaluable assistance you gave us during our recent onsite audit work.

Sincerely,

Christopher P. Gullekson

For

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

**FINANCIAL STATEMENTS – REGULATORY BASIS
AND REPORTS OF INDEPENDENT AUDITOR**

**WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026
OKLAHOMA COUNTY, OKLAHOMA**

JUNE 30, 2022

Audited by

**BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP**

BROKEN ARROW, OK

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026
OKLAHOMA COUNTY, OKLAHOMA
SCHOOL DISTRICT OFFICIALS
JUNE 30, 2022

BOARD OF EDUCATION

Board President

Blair Humphreys

Board Vice-President

Pete White

Board Clerk

Edgar Medina

Member

Ashley Terry

Superintendent

Heather Zacarias

District Treasurer

Jack H. Jenkins, CPA

Encumbrance Clerk

Diane Bedwell

www.westerngateway.school

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026
OKLAHOMA COUNTY, OKLAHOMA
JUNE 30, 2022

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WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026
OKLAHOMA COUNTY, OKLAHOMA
JUNE 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of Education
Western Gateway Elementary School District Number E-026
Oklahoma City, Oklahoma County, Oklahoma

Report on the Audit of the Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of the Western Gateway Elementary School District Number E-026, Oklahoma City, Oklahoma County, Oklahoma (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balance arising from regulatory basis transactions of each fund type and account group of the District, as of June 30, 2022, and the revenues collected and expenditures paid and encumbered for the year then ended on the regulatory basis of accounting described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2022, or the revenues, expenses, and changes in net position and, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 to the financial statements, to meet the financial reporting requirements of the Oklahoma State Department of Education, the financial statements are prepared by the District on the basis of the financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education as described in Note 1, to meet the financial reporting requirements of the State of Oklahoma; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the fund type and account group financial statements-regulatory basis that collectively comprise the District's basic financial statements. The accompanying combining financial statements-regulatory basis and other supplementary information and schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements-regulatory basis. The information has been subjected to the auditing

procedures applied in the audit of the fund type and account group financial statements within the combined financial statements-regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the financial statements being prepared in compliance with the regulatory basis as prescribed by the Oklahoma State Department of Education as discussed in Note 1, the combining financial statements-regulatory basis and other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the combined financial statements-regulatory basis as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

December 27, 2022



BLEDSON, HEWETT & GULLEKSON
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Honorable Board of Education
Western Gateway Elementary School District Number E-026
Oklahoma City, Oklahoma County, Oklahoma

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the fund type and account group financial statements – regulatory basis of the Western Gateway Elementary School District Number E-026, Oklahoma City, Oklahoma County, Oklahoma (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 27, 2022, which was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States because the presentation followed the regulatory basis of accounting for Oklahoma school districts as provided by the Oklahoma State Department of Education. However, our report was unmodified with respect to the presentation of financial statement on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

December 27, 2022

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
DISPOSITION OF PRIOR YEAR'S SIGNIFICANT DEFICIENCIES AND MATERIAL
INSTANCES OF NON-COMPLIANCE
JUNE 30, 2022

There were no prior year significant deficiencies or material instances of non-compliance. The 2021-22 fiscal year was the District's first year of operations.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
SCHEDULE OF AUDIT RESULTS, FINDINGS AND QUESTIONED COSTS
JUNE 30, 2022

Section 1 – Summary of Auditor’s Results:

1. An adverse opinion was issued on the combined financial statements in conformity with generally accepted accounting principles, and an unmodified opinion was issued on the combined financial statements in conformity with a regulatory basis of accounting prescribed by the Oklahoma State Department of Education.
2. The audit did not identify any material weaknesses and did not report any significant deficiencies not considered to be material weaknesses in the internal controls over financial reporting.
3. The audit disclosed no instances of noncompliance which are material to the financial statements.

Section 2 – Findings relating to the financial statements required to be reported in accordance with GAGAS:

NONE

COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS

WESTERN GATEWAY ELEMENTARY SCHOOL, NO. E-026, OKLAHOMA COUNTY
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
 REGULATORY BASIS - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 2022

	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPES	TOTALS (MEMORANDUM ONLY)
<u>ASSETS</u>	<u>GENERAL FUND</u>	<u>EXPENDABLE TRUST AND AGENCY FUND</u>	
Cash	\$ 249,976	330,558	580,534
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Warrants/checks payable	\$ 128,065	54	128,119
Encumbrances	42,857		42,857
Funds held for school organizations		9,627	9,627
Total liabilities	170,922	9,681	180,603
Fund Balances:			
Restricted		320,877	320,877
Unassigned	79,054		79,054
Cash fund balances	79,054	320,877	399,931
Total Liabilities and Fund Balance	\$ 249,976	330,558	580,534

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

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH FUND BALANCE
 REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 2022

	GOVERNMENTAL FUND TYPES GENERAL FUND	FIDUCIARY FUND TYPES GIFTS FUND	TOTAL
Revenues:			
Local sources	\$ 189,913	445,188	635,101
State sources	1,128,322		1,128,322
Federal sources	601,811		601,811
Non-revenue receipts	320		320
Total revenues	<u>1,920,366</u>	<u>445,188</u>	<u>2,365,554</u>
Expenditures:			
Instruction	1,151,082	6,122	1,157,204
Support services	757,617	300,973	1,058,590
Operation of non-instruction services	105,870		105,870
Other outlays:			
Correcting entry	320		320
Charter school reimbursement	30,107		30,107
Total expenditures	<u>2,044,996</u>	<u>307,095</u>	<u>2,352,091</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(124,630)	138,093	13,463
Other financing sources (uses):			
Transfers in (out)	<u>203,684</u>	<u>(203,684)</u>	<u>0</u>
Excess of revenues collected over (under) expenditures	79,054	(65,591)	13,463
Cash fund balance, beginning of year	<u>0</u>	<u>386,468</u>	<u>386,468</u>
Cash fund balance, end of year	<u>\$ 79,054</u>	<u>320,877</u>	<u>399,931</u>

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

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2022

	GENERAL FUND		
	Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
Local sources	\$ 737,582	189,913	
State sources	940,485	1,128,322	
Federal sources	646,637	601,811	
Non-revenue receipts		320	
Total revenues collected	<u>2,324,704</u>	<u>1,920,366</u>	<u>0</u>
Expenditures:			
Instruction	1,431,838	1,151,082	
Support services	755,270	757,617	
Operation of non-instructional services	105,871	105,870	
Other outlays:			
Clearing account	1,298		
Correcting entry	320	320	
Charter school reimbursement	30,107	30,107	
Total expenditures	<u>2,324,704</u>	<u>2,044,996</u>	<u>0</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses):	0	(124,630)	0
Other financing sources (uses):			
Transfers in (out)	<u>0</u>	<u>203,684</u>	<u>0</u>
Excess of revenues collected over (under) expenditures	0	79,054	0
Cash fund balance, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
Cash fund balance, end of year	<u>\$ 0</u>	<u>79,054</u>	<u>0</u>

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

NOTES TO COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Western Gateway Elementary School District, No. E-026 (the “District”), have been prepared in conformity with another comprehensive basis of accounting prescribed by the Oklahoma State Department of Education as authorized by Oklahoma Statutes. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with the accounting principles generally accepted in the United States of America. The District’s accounting policies are described in the following notes that are an integral part of the District’s financial statements.

A. Reporting Entity

The District’s first year of operation was the 2021-22 fiscal year. Western Gateway Elementary School, Inc., is a not-for-profit corporation in the State of Oklahoma filed with the secretary of state of Oklahoma and was formed for the benefit of a school to be called Western Gateway Elementary School. The District is recognized by the Internal Revenue Service as an exempt organization under section 501(C)(3) of the Internal Revenue Service Code for the benefit of the Western Gateway School District. The District was formed under provisions of the Oklahoma Charter Schools Act through a contract with Independent School District No. 89 of Oklahoma County, Oklahoma (Oklahoma City Public Schools), as its sponsoring school, a political subdivision of the state. The District is also a corporate body for public purposes created under Title 70 of the Oklahoma Statutes and accordingly is a separate entity for operating and financial reporting purposes. The District is part of the public school system of Oklahoma under the general direction and control of the State Board of Education and is financially dependent on State of Oklahoma support. The general operating authority for the public school system is the Oklahoma School Code contained in Title 70, Oklahoma Statutes.

The governing body of the District is the Board of Education composed of appointed members. The appointed Head of Schools is the executive officer of the District.

In evaluating how to define the District, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria established by the Governmental Accounting Standards Board (GASB). The basic – but not the only – criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont’d

A. Reporting Entity – cont’d

whether the activity benefits the District and/or its citizens, or whether the activity is conducted within the geographic boundaries of the District and is generally available to its patrons. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no potential component units included in the District’s reporting entity.

B. Measurement Focus

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain District functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: Governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.”

Governmental Fund Types

Governmental funds are used to account for all or most of a government’s general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds).

General Fund – The general fund is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include state and local property taxes and state funding under the Foundation and Incentive Aid Program. Expenditures include all costs associated with the daily operations of the schools except for programs funded for building repairs and maintenance, school construction and debt service on bonds and other long-term debt. The general fund includes federal and state restricted monies that must be expended for specific programs.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

B. Measurement Focus - cont'd

Special Revenue Funds – Special revenue funds account for revenue sources that are restricted to expenditures for specific purposes. The special revenue funds typically include the building, co-op and child nutrition funds. The District did not maintain any special revenue funds during the 2021-22 fiscal year.

Building Fund – The building fund consists mainly of monies derived from property taxes levied for the purpose of erecting, remodeling, repairing, or maintaining school buildings and for purchasing furniture, equipment and computer software to be used on or for school district property, for paying energy and utility costs, for purchasing telecommunications services, for paying fire and casualty insurance premiums for school facilities, for purchasing security systems, and for paying salaries of security personnel.

Co-op Fund – The co-op fund is established when the boards of education of two or more school districts enter into cooperative agreements and maintain joint programs. The revenues necessary to operate a cooperative program can come from federal, state, or local sources, including the individual contributions of participating school districts. The expenditures for this fund would consist of those necessary to operate and maintain the joint programs.

Child Nutrition Fund - The child nutrition fund consists of monies derived from federal and state financial assistance and food sales. This fund is used to account for the various nutrition programs provided to students. The District operates their child nutrition program within the general fund.

Debt Service Fund – The debt service fund is the District's sinking fund and is used to account for the accumulation of financial resources for the payment of general long-term (including judgments) debt principal, interest and related costs. The primary revenue sources are local property taxes levied specifically for debt service and interest earnings from temporary investments. The District did not maintain this fund during the 2021-22 fiscal year.

Capital Projects Fund – The capital projects fund is the District's bond fund and is used to account for the proceeds of bond sales to be used exclusively for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities and acquiring transportation equipment. The District did not maintain this fund during the 2021-22 fiscal year.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont’d

B. Measurement Focus – cont’d

Fiduciary Fund Types

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District. The terms “non-expendable” and “expendable” refer to whether or not the District is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the District holds on behalf of others as their agent and do not involve measurement of results of operation.

Expendable Trust Funds – Expendable trust funds typically include the gifts and endowments fund. The District maintained a gift and endowment fund during the 2021-22 fiscal year.

Gifts and Endowments Fund – The gifts and endowments fund receives its assets by way of philanthropic foundations, individuals, or private organizations for which no repayment or special service to the contributor is expected. This fund is used to promote the general welfare of the District.

Agency Fund – The agency fund is the school activities fund which is used to account for monies collected principally through the fundraising efforts of students and District-sponsored groups. The administration is responsible, under the authority of the Board, for collecting, disbursing and accounting for these activity funds.

Account Groups

An account group is not a fund and consists of a self-balancing set of accounts used only to establish accounting control over long-term debt and fixed assets.

General Long-Term Debt Account Group – This account group is established to account for all the long-term debt of the District, which is offset by the amount available in the debt service fund and the amount to be provided in future years to complete retirement of the debt principal. It is also used to account for other liabilities (judgments and lease purchases) which are to be paid from funds provided in future years.

General Fixed Assets Account Group – This account group is used by governments to account for the property, plant and equipment of the school district. The District does not have any fixed assets to include in this group in its financial statements.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

B. Measurement Focus – cont'd

Memorandum Only - Total Column

The total column on the combined financial statements – regulatory basis is captioned “memorandum only” to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with accounting principles generally accepted in the United States. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

C. Basis of Accounting and Presentation

The District prepares its financial statements in a presentation format that is prescribed by the Oklahoma State Department of Education. This format is essentially the generally accepted form of presentation used by state and local governments prior to the effective date of GASB Statement No. 34, *Basic Financial Statements – Management’s Discussion and Analysis for State and Local Governments* with certain modifications. This format differs significantly from that required by GASB 34.

The financial statements are essentially prepared on the basis of cash receipts and disbursements modified as required by the regulations of the Oklahoma State Department of Education as follows:

- Encumbrances represented by purchase orders, contracts, and other commitments for the expenditure of monies are recorded as expenditures when approved.
- Investments are recorded as assets when purchased.
- Inventories of school supplies are recorded as expenditures and not as inventory assets.
- Warrants/checks payable are recorded as liabilities when issued.
- Long-term debt is recorded in the General Long-Term Debt Account Group and not in the basic financial statements.
- Compensated absences are recorded as expenditures when paid and not recorded as a liability.
- Fixed assets are recorded in the General Fixed Asset Account Group and not in the basic financial statements. Fixed assets are not depreciated.

This regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable, or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred for governmental fund types; and, when revenues are earned.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

C. Basis of Accounting and Presentation – cont'd

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental type funds are accounted for using the regulatory basis of accounting. Revenues are recognized when they are received rather than earned and expenditures are generally recognized when encumbered/reserved rather than at the time the related fund liability is incurred. These practices differ from accounting principles generally accepted in the United States.

D. Budgets and Budgetary Accounting

The District is required by state law to prepare an annual budget. The Board of Education must request an initial temporary appropriations budget from their County Excise Board before June 30. The District uses the temporary appropriation amounts as their legal expenditure limit until the annual Estimate of Needs is completed.

A budget is legally adopted by the Board of Education for all funds (with the exception of the trust and agency funds) that includes revenues and expenditures. No later than October 1, each Board of Education shall prepare a financial statement and Estimate of Needs to be filed with the applicable County Clerk and the State Department of Education.

The 2021-22 Estimate of Needs was not amended by any supplemental appropriations.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders and other commitments of resources are recorded as expenditures of the applicable fund – is utilized in all governmental funds of the District. Unencumbered appropriations lapse at the end of each fiscal year. While the Debt Service Fund is a governmental fund, a comparison of budget to actual schedule is presented in the financial statements, although the board can exercise no control of the revenue sources for this fund (except interest earnings), and no control over its expenditures.

E. Assets, Liabilities and Fund Balances

Cash and cash equivalents – The District considers all cash on hand, demand deposit accounts, and highly liquid investments, with an original maturity of three months or less when purchased, to be cash and cash equivalents.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities and Fund Balances – cont'd

Investments – The District considers investments of direct obligations of the United States government and agencies, certificates of deposits, savings accounts or savings certificates with maturities of greater than three months. All investments are recorded at cost, which approximates market value.

Inventories – The value of consumable inventories at June 30, 2022 is not material to the combined financial statements.

Fixed Assets and Property, Plant and Equipment – The District has not obtained any fixed assets, and, accordingly, a General Fixed Assets Account Group required by the regulatory basis of accounting prescribed by the Oklahoma State Department of Education is not included in the financial statements. General fixed assets purchased are recorded as expenditures in the various funds at the time of purchase.

Warrants/Checks Payable – Warrants/checks are issued to meet the obligations for goods and services provided to the District. The District recognizes a liability for the amount of outstanding warrants/checks that have yet to be redeemed by the District's bank.

Encumbrances – Encumbrances represent commitments related to purchase orders, contracts, other commitments for expenditures or resources, and goods or services received by the District for which a warrant has not been issued. An expenditure is recorded and a liability is recognized for outstanding encumbrances at year end in accordance with the regulatory basis of accounting. While the regulatory basis that is used for the Debt Service Fund approximates full accrual accounting, the accruals recorded are reported to meet regulatory requirements, as opposed to the requirements of generally accepted accounting principles.

Compensated Absences – The District provides vacation and sick leave benefits in accordance with Title 70 of the Oklahoma Statutes, Article 6-104, which provides for annual sick leave and personal business days. District policy allows certified employees to accumulate such days to a maximum number of days. Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources had not been reported as an expenditure of the governmental fund that will pay it since the financial statements have been prepared on the regulatory basis of accounting. This practice differs from generally accepted accounting principles.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities and Fund Balances – cont'd

Funds Held for School Organizations – Funds held for school organizations represent the funds received or collected from students or other cocurricular and extracurricular activities conducted in the District, control over which is exercised by the board of education. These funds are credited to the account maintained for the benefit of each particular activity within the school activity fund.

Long-Term Debt – Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

Fund Balances – In the fund financial statements, governmental funds report the hierarchy of fund balances. The hierarchy is based primarily on the degree of spending constraints placed upon use of resources for specific purposes versus availability of appropriation. An important distinction that is made in reporting fund balance is between amounts that are considered *non-spendable* (i.e., fund balance associated with assets that are not in spendable form, such as inventories or prepaid items, long-term portions of loans and notes receivable, or items that are legally required to be maintained intact (such as the corpus of a permanent fund)) and those that are *spendable* (such as fund balance associated with cash, investments or receivables).

Amounts in the spendable fund balance category are further classified as *restricted*, *committed*, *assigned* or *unassigned*, as appropriate.

Restricted fund balance represents amounts that are constrained either externally by creditors (such as debt covenants), grantors, contributors or laws or regulations of other governments; or by law, through constitutional provisions or enabling legislation.

Committed fund balance represents amounts that are useable only for specific purposes by formal action of the government's highest level of decision-making authority. Such amounts are not subject to legal enforceability (like restricted amounts) but cannot be used for any other purpose unless the government removes or changes the limitation by taking action similar to that which imposed the commitment.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities and Fund Balances – cont'd

Assigned fund balance represents amounts that are intended to be used for specific purposes but are neither restricted nor committed. Intent is expressed by the governing body itself, or a subordinated high-level body or official who the governing body has delegated the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining spendable amounts (except negative balances) that are reported in governmental funds other than the general fund, that are neither restricted nor committed, and amounts in the general fund that are intended to be used for specific purposes in accordance with the provisions of the standard.

Unassigned fund balance is the residual classification for the general fund. It represents the amounts that have not been assigned to other funds, and that have not been restricted, committed, or assigned to specific purposes within the general fund.

F. Revenue and Expenditures

Local Revenues – Revenue from local sources is the money generated from within the boundaries of the District and available to the District for its use. Local sources of revenues include tuition, fees, rentals, disposals, commissions and reimbursements.

State Revenues – Revenues from state sources for current operations are primarily governed by the state aid formula under the provisions of Article XVIII, Title 70, Oklahoma Statutes. The State Board of Education administers the allocation of state aid funds to school districts based on information accumulated from the Districts. For the purposes of funding, a charter school is considered a site within the school district in which the charter school is located. A charter school is to receive from the sponsoring district, the state aid revenue generated by it students for the applicable year, less up to 5% of the total, which may be retained by the sponsoring organization as a fee for the administrative services rendered.

After review and verification of reports and supporting documentation, the State Department of Education may adjust subsequent fiscal period allocations of money for prior year errors disclosed by review. Normally, such adjustments are treated as reductions from or additions to the revenue of the year when the adjustment is made.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenue and Expenditures – cont'd

The District receives revenue from the state (through their sponsor) to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical programs. The State Department of Education requires that categorical educational program revenues be accounted for in the general fund.

Federal Revenues – Federal revenues consist of revenues from the federal government in the form of operating grants or entitlements. An operating grant is a contribution to be used for a specific purpose, activity or facility. A grant may be received either directly from the federal government or indirectly as a passthrough from another government, such as the state. Entitlement is the amount of payment to which the District is entitled pursuant to an allocation formula contained in applicable statutes. All federal revenues received by the District are apportioned to the general fund.

Interest Earnings – Represent compensation for the use of financial sources over a period of time.

Non-Revenue Receipts – Non-revenue receipts represent receipts deposited into a fund that are not new revenues to the District, but the return of assets.

Instruction Expenditures – Instruction expenditures include the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location, such as a home or hospital, and in other learning situations, such as those involving cocurricular activities. It may also be provided through some other approved medium, such as television, radio, telephone and correspondence. Included here are the activities of teacher assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. The activities of tutors, translators and interpreters would be recorded here. Department chairpersons who teach for any portion of time are included here. Tuition/transfer fees paid to other LEAs would be included here.

Support Services Expenditures – Support services expenditures provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenue and Expenditures – cont'd

Operation of Non-Instructional Services Expenditures – Activities concerned with providing non-instructional services to students, staff or the community.

Facilities Acquisition and Construction Services Expenditures – Consists of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

Other Outlays Expenditures – A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified as Other Outlays. These include debt service payments (principal and interest).

Other Uses Expenditures – This includes scholarships provided by private gifts and endowments; student aid and staff awards supported by outside revenue sources (i.e., foundations). Also, expenditures for self-funded employee benefit programs administered either by the District or a third-party administrator.

Repayment Expenditures – Repayment expenditures represent checks/warrants issued to outside agencies for refund or restricted revenue previously received for overpayment, non-qualified expenditures and other refunds to be repaid from District funds.

Interfund Transactions – Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund or expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. The District transferred \$203,684 from the gifts and endowments fund into the general fund.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

2. CASH AND INVESTMENTS

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to the District. The District's cash deposits and investments at June 30, 2022 were \$580,534 at financial institutions, and were completely insured or collateralized by federal depository insurance, direct obligations of the U.S. Government, or securities held by the District or by its agent in the District's name.

Investment Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair market value of an investment. Due to the required liquidity for those investments, these funds have no defined maturity dates. The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

Investment Credit Risk – Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The District does not have a formal policy limiting its investment choices, other than the limitation of state law as follows:

- Direct obligations of the U.S. Government, its agencies and instrument to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- With certain limitation, negotiable certificates of deposit, prime bankers acceptances, prime commercial paper and repurchase agreements with certain limitations.
- County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district.
- Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous bullet items.

Concentration of Investment Credit Risk – The District places no limit on the amount it may invest in any one issuer.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

3. INTERFUND RECEIVABLES AND PAYABLES

There were no interfund receivables or payables at June 30, 2022.

4. EMPLOYEE RETIREMENT SYSTEM

Description of Plan

The District participates in the state-administered Oklahoma Teachers' Retirement System, which is a cost sharing, multiple-employer defined benefit public employee retirement system (PERS), which is administered by the Board of Trustees of the Oklahoma Teachers' Retirement System (the "System"). The System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Title 70 Section 17 of the Oklahoma Statutes establishes benefit provisions and may be amended only through legislative action. The Oklahoma Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Oklahoma Teachers' Retirement System, P.O. Box 53624, Oklahoma City, OK 73152, or by calling 405-521-2387.

Basis of Accounting

The System's financial statements are prepared using the cash basis of accounting, except for accruals of interest income. Plan member contributions are recognized in the period in which the contributions are made. Benefits and refunds are recognized when paid. The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date and is adjusted for the effect of projected salary increases. There are no actuarial valuations performed on individual school districts. The System has an under-funded pension benefit obligation as determined as part of the latest actuarial valuation.

Funding Policy

The District, the State of Oklahoma, and the participating employee make contributions. The contribution rates for the District and its employees are established by and may be amended by Oklahoma Statutes. The rates are not actuarially determined. The rates are applied to the employee's earnings plus employer-paid fringe benefits. The required contribution for the participating members is 7.0% of compensation. Contributions received by the System from the State of Oklahoma are used to offset required employer contributions by the local school district. For the 2021-22 fiscal year, the District contributed 9.5% and the State of Oklahoma contributed the remaining amount during the year. The District is allowed by Oklahoma Teachers' Retirement System to make the required contributions on behalf of the participating members. In addition, if a member's salary is paid in part by federal or private funds, the contribution on that portion of the salary paid by those funds must be matched by the District at 7.70%.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

4. EMPLOYEE RETIREMENT SYSTEM – cont'd

Annual Pension Cost

The District's total contributions for 2022 were \$136,372. Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2022. This information is useful in assessing the pension plan's accumulation of sufficient assets to pay pension benefits as they become due. Please visit www.ok.gov/TRS for all plan information.

GASB Statement 68 became effective for fiscal years beginning after June 15, 2014, and significantly changes pension accounting and financial reporting for governmental employers who participate in a pension plan, such as the System, and who prepare published financial statements on an accrual basis using Generally Accepted Accounting Principles. Since the District does not prepare and present their financial statements on an accrual basis, the net pension amount is not required to be presented on the audited financial statements.

5. LONG TERM DEBT

The District did not maintain any long-term debt as of June 30, 2022.

6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; or acts of God. The District purchases commercial insurance to cover these risks, including general and auto liability, property damage, public officials' liability, and workers compensation coverage. Settled claims resulting from risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

The District participates in a risk pool for Workers' Compensation coverage in which there is a transfer or pooling of risks among the participants of that pool. In accordance with GASB No. 10, the District reports the required contribution to the pool, net of refunds, as insurance expense. The risk pool is the Oklahoma School Assurance Group (OSAG), an organization formed for the purpose of providing workers' compensation coverage to participating schools in the State of Oklahoma. In that capacity, OSAG is responsible for providing loss control services and certain fiscal activities, including obtaining contract arrangements for the underwriting, excess insurance agreements, claims processing, and legal defense for any and all claims submitted to it during the plan year. As a member of OSAG, the District is required to pay fees set by OSAG according to an established payment schedule. A portion of the fees paid by the District goes into a loss fund for the District. The fee for the loss fund is calculated by projecting losses based on the District's losses for the last five years. OSAG provides coverage in excess of the Loss Fund so the District's liability for claim loss is limited to the balance of the loss fund. If the District does not use its loss fund in three years, it is returned to the District with no interest.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

7. CONTINGENCIES

Federal Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Schedule of Expenditure of Federal Awards

The schedule shows the federal awards received and expended by the District during the 2021-22 fiscal year. The Uniform Guidance Audits of States, Local Governments and Non-Profit Organizations, established uniform audit requirements for nonfederal entities which expended more than \$750,000 in federal awards.

The District did not fall under this threshold during the 2021-22 fiscal year, therefore, this schedule is not required and is for information purposes only.

Litigation

School officials are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments against the District.

8. COMMITMENTS

Management Agreement – The District operates under a charter granted by Oklahoma City Public Schools (OKCPS). As the sponsoring organization, OKCPS exercises certain oversight responsibilities. Under this charter, the District has agreed to pay OKCPS an annual administrative fee equal to 3% of state aid revenue. The current charter contract is effective until June 30, 2025.

Building Lease – The District leases their building at 1300 SW. 15th Street, Oklahoma City, Oklahoma 73108 from Wheeler Community Foundation, Inc. (the Foundation), an Oklahoma non-profit corporation. The lease agreement is effective August 26, 2020, and shall continue for twenty years, unless sooner terminated. The lease also includes terms and conditions for utilities, maintenance, and ground keeping. The District made lease payments totaling \$284,183 to Wheeler Community Foundation, Inc. during the 2021-22 fiscal year.

The District is also supported by the Foundation, in that the Foundation has pledged to provide support to the District, specific to the financial obligations under the lease agreement, and has pledged to fund any operating shortfalls during the District's first five operating years. During the 2021-22 fiscal year, the Foundation donated approximately \$285,000 to the District.

SUPPLEMENTARY INFORMATION

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE-
 ALL FIDUCIARY FUND TYPES-REGULATORY BASIS
 JUNE 30, 2022

	EXPENDABLE TRUST FUND	AGENCY FUNDS	
	GIFTS FUND	SCHOOL ACTIVITY FUNDS	TOTAL
<u>ASSETS</u>			
Cash & Investments	\$ 320,931	9,627	330,558
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Warrants/checks outstanding	\$ 54		54
Funds held for school organizations		9,627	9,627
Total Liabilities	54	9,627	9,681
Fund Balance:			
Restricted	320,877	0	320,877
Total Liabilities and Fund Balance	\$ 320,931	9,627	330,558

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2022

	BALANCE 7-01-21	ADDITIONS	TRANSFERS/ ADJUSTMENTS	DEDUCTIONS	BALANCE 6-30-22
<u>ASSETS</u>					
Cash	\$ 0	9,639	0	12	9,627
<u>LIABILITIES</u>					
Funds held for school organizations:					
Uniforms	\$ 0	7,931		12	7,919
Smart dismissal	0	210		0	210
Child nutrition clearing	0	43		0	43
Field trips	0	305		0	305
School pictures	0	1,150		0	1,150
Total Liabilities	\$ 0	9,639	0	12	9,627

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REGULATORY BASIS**

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
PREPARED FOR THE OKLAHOMA STATE DEPARTMENT OF EDUCATION
FOR THE YEAR ENDED JUNE 30, 2022

<u>Federal Grantor / Pass Through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>OCAS Project Number</u>	<u>Program or Award Amount</u>	<u>Balance at 7/1/21</u>	<u>Revenue Collected</u>	<u>Total Expenditures</u>	<u>Balance at 6/30/22</u>
<u>U.S. Department of Education</u>							
<u>Passed Through State Department of Education:</u>							
Title I	84.010	511	\$ 34,747		27,510	34,747	7,237
Title II Part A	84.367	541	4,769		4,769	4,769	
Title IV Part A	84.424	552	10,000		10,000	10,000	
ARP IDEA-B Flow Through	84.027X	628	8,223			8,223	8,223
ARP IDEA-B Preschool	84.027X	643	543			543	543
IDEA-B Flow Through	84.027	621	28,106		28,106	28,106	
IDEA-B Professional Development	84.027	615	1,172				
IDEA-B Preschool	84.173	641	246		246	246	
CDC Reopening Schools	93.323	723	50,000		8,378	35,417	27,039
COVID-19 ESF:							
ESSER II	84.425D	793	113,268			113,268	113,268
ARP ESSER III	84.425U	795	254,562				
Total COVID-19 ESF			367,830	0	0	113,268	113,268
Sub Total			505,636	0	79,009	235,319	156,310
<u>U.S. Department of Agriculture:</u>							
<u>Passed Through State Department of Education</u>							
Child Nutrition Programs:							
School breakfast program	10.553	764			33,001	11,628	
National school lunch program	10.555	763			82,895	82,895	
Supply chain assistance	10.555	759			8,271	8,271	
Sub Total					124,167	102,794	
<u>Other Federal Assistance:</u>							
CSP Grant	84.282	771	451,593		309,031	396,798	87,767
CSP Grant	84.282	799		89,603	89,603		
Sub Total			451,593	89,603	398,634	396,798	87,767
Total Federal Assistance			\$ 957,229	89,603	601,810	734,911	244,077

Note 1 - This schedule was prepared on a regulatory basis of accounting consistent with the preparation of the combined financial statements.

Note 2 - None of the federal programs include any loan programs, loan guarantee programs, has no sub-recipients and does not use the 10% de minimis indirect cost rate.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
STATEMENT OF STATUTORY, FIDELITY AND HONESTY BONDS
FOR THE YEAR ENDED JUNE 30, 2022


<u>BONDING COMPANY</u>	<u>POSITION COVERED</u>	<u>POLICY NUMBER</u>	<u>COVERAGE AMOUNT</u>	<u>EFFECTIVE DATES</u>
RLI Surety:	Treasurer	LSM1519713	\$ 100,000	7/1/21 - 7/1/22
	Superintendent	LSM1519114	100,000	6/1/21 - 6/1/22
	Public Official Position Bond - (Encumbrance Clerk, Minutes Clerk, Activity Fund Custodian)	LSM1519117	10,000	6/1/21 - 6/1/22

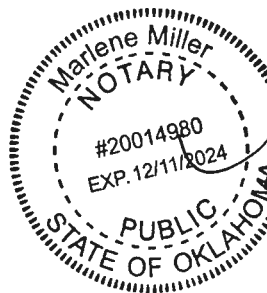
WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT
JULY 1, 2021 TO JUNE 30, 2022

State of Oklahoma)
) ss
County of Tulsa)

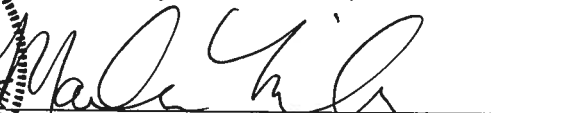
The undersigned auditing firm of lawful ages, being first duly sworn on oath says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with Western Gateway Elementary School for the audit year 2021-22.

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP
Auditing Firm

By 
Authorized Agent



Subscribed and sworn to before me
This 27th day of December, 2022


Notary Public (or Clerk or Judge)

My Commission Expires: 12/11/2024
Commission No. 20014980

Stronger Connections Grant | Budget

Building Safe and Healthy Oklahoma School Community

Name of District:				
Item	Year 1	Year 2	Year 3	Year 4
	2023	2024	2025	2026
Personnel (Include benefits):				
School Social Worker Salary	\$ 22,500.00	\$ 45,000.00	\$ 45,000.00	
School Social Worker Benefits	\$ 5,625.00	\$ 11,250.00	\$ 11,250.00	
LMHP Salary	\$ 22,500.00	\$ 45,000.00	\$ 45,000.00	
LMHP Benefits	\$ 5,625.00	\$ 11,250.00	\$ 11,250.00	
Training/PD (Estimate travel, stipends, etc.):				
Responsive Classroom	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Conscious Discipline		\$ 10,000.00	\$ 5,000.00	\$ 5,000.00
Supplies:				
Calm Down Corner Supplies		\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Social Emotional Learning Curriculum	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Parent Resources	\$ 1,250.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Other:				
TOTAL YEARLY BUDGET	\$ 67,500.00	\$ 135,000.00	\$ 130,000.00	\$ 17,500.00
	TOTAL BUDGET		\$ 350,000.00	



Insurance | Risk Management | Consulting

Alisha Brown; Sr. Property Claims Adjuster
5314 S Yale Avenue Ste 900, Tulsa, OK 74135 Ph: 918-764-7115
E-Fax: 888-607-7393 E-Mail: Alisha_Brown@gbtpa.com

DECEMBER 27, 2022

**WESTERN GATEWAY ELEMENTARY SCHOOL
ATTN: HEATHER ZACARIAS
PO BOX 1150
OKLAHOMA CITY, OK 73101**

Re: School District: WESTERN GATEWAY ELEMENTARY SCHOOL
Claim No.: # 009845000431
Re: WATER LINE FROZE/BURST IN A CLASSROOM/WATER DAMAGE
Date of Loss: 12/25/2022

To Whom It May Concern:

Our company is the claims administration company for Oklahoma Schools Insurance Group. The above-referenced claim has been reported to us for handling. I am the adjuster assigned to investigate your claim. If you have not already spoken to me, I will be attempting to contact you soon. In the meantime, you may contact me at 918-764-7115 or at Alisha_Brown@gbtpa.com during regular business hours of 8:00 a.m. to 5:00 p.m. Monday through Friday. I look forward to speaking to you soon. Please do not hesitate to contact me should you have any questions.

Sincerely,

Alisha Brown

Alisha Brown
Senior Property Claims Adjuster

Cc: Insured's reporting agent
Insured
Alisha Brown

THE BECKMAN COMPANY
PO BOX 429
118 N 16TH ST
MUSKOGEE, OK 744002-0429

Alisha Brown | Senior Resolution Manager
Gallagher Bassett
Reporting Branch: Chicago Liability (177) | **Office**
Location: Tulsa, OK
Street Address: 5314 S. Yale, Suite 900, Tulsa, OK 74135
Mailing Address: PO Box 3068, Tulsa, OK 74101
Alisha_Brown@gbtpa.com

Tel: 918-764-7115
Adjuster Fax: 888-607-7393

POLICY I-004-B
TITLE I LEA PARENT INVOLVEMENT POLICY

The Western Gateway Elementary School Board of Education endorses the parent involvement goals of Title I and encourages the regular participation by parents of Title I eligible children in all aspects of the program. The education of children is viewed as a cooperative effort among the parents, school, and community. In this policy, the word "parent" also includes guardians and other family members involved in supervising the child's education.

Pursuant to federal law, the district will develop jointly with, agree on with, and distribute to parents of children participating in the Title I program a written parent involvement policy.

A meeting of the parents of participating Title I students will be held annually to explain the goals and purposes of the Title I program.

Parents will be given the opportunity to participate in the design, development, operation, and evaluation of the program for the next school year and to participate in planning activities, to offer suggestions, and to ask questions regarding policies and programs. Parents will be encouraged to attend the meeting and to become involved.

In addition to the required annual meeting, at least two (2) additional parent meetings shall be held, at various times of the day and/or evenings, for parents of children participating in the Title I program. Notices will be sent to the parents and articles advising parents and interested persons of the meetings. These meetings shall be used to provide parents with:

1. Information about programs provided under Title I;
2. A description and explanation of the curriculum in use, the forms of academic assessment used to measure student progress, and the proficiency levels students are expected to meet;
3. Opportunities to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children; and
4. The opportunity to bring parent comments, if they are dissatisfied with the school's Title I program, to the district level.

Title I funding, if sufficient, may be used to facilitate parent attendance at meetings through payment of transportation and childcare costs.

The parents of children identified to participate in Title I programs will be advised of their children's progress on a regular basis. Opportunities will be provided for the parents to meet with the classroom and Title I teachers to discuss their children's progress. Parents will also receive information and training that will assist them in helping their children succeed at home and at school.

Each school shall jointly develop with parents of children served in the program a "School-Parent Compact" outlining the manner in which parents, school staff and students share the responsibility for improved student academic achievement in meeting state standards. The compact shall:

1. Describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment enabling children in the Title I program to meet the state's academic achievement standards;
2. Indicate the ways in which each parent will be responsible for supporting their children's learning, such as monitoring attendance, homework completion, monitoring television watching, volunteering in the classroom, and participating, as appropriate, in decisions related to their child's education and positive use of extracurricular time; and
3. Address the importance of parent-teacher communication on an on-going basis, with at a minimum, parent-teacher conferences, frequent reports to parents, and reasonable access to staff.

REFERENCE: P. L. 103-382, Improving America's Schools Act; P. L. 107-110, No Child Left Behind Act of 2001; 20 U.S.C. § 6318

Adopted: <enter date>