



Meeting of the Board of Directors
Western Gateway Elementary School

Thursday, November 16 , 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

November 16, 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 the 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. Booster-Thon Fund Raising Update | |
| b. Parent and Community Involvement | |
| 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 October 26, 2023 | |
| b. Approval of Purchase Order #118 any changes to any prior existing purchase orders | |
| c. Approval of October 2023 financial reports | |
| 5. Discussion, consideration, and approval of the transfer of funds from the General Fund in the amount of \$4,667.70 to close out Fund 86 Insurance Recovery Fund as it is no longer necessary with the completion of the insurance claims/repairs. | |
| 6. Comments by board members and/or public comments. | |
| 7. New business | |
| 8. Adjourn | |

WESTERN GATEWAY ELEMENTARY SCHOOL, INC.

Minutes

Board of Directors Regular Meeting
Thursday, October 26, 2023, 4:00 pm

This meeting of the Board of Directors of Western Gateway Elementary School, Inc. was held on Thursday, October 26, 2023, at 4:00 pm. The meeting was held in person at Western Gateway Elementary School, 1300 SW 15th Street, Oklahoma City, OK 73108

Statement of Compliance with the Oklahoma Open Meeting Act:

The meeting agenda was delivered to the Oklahoma County Clerk on Friday, October 20, 2023, and had been posted on October, 2023 on the school website: <http://www.westerngateway.school> The meeting notice was also posted at the school entrance.

1. Call to Order

Mr. Blair Humphreys called the meeting to order at 4:06 p.m. on October 26, 2023.

2. Roll Call

Mr. Humphreys called the roll. Board members present were: Mr. Blair Humphreys, Mr. Pete White, and Ms. Ashley Terry. Board members absent were: Mr. Edgar Medina. Others present were: Heather Zacarias, Head of School, Lauren Hanna, 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 Parent/Teacher Conferences. WGES had 100 percent participation. Western Gateway is participating in the Boosterthon Fun Run Fundraiser again this year. So far \$15,000 has been raised with 9 countries and 20 states contributing. The fundraiser will be used to purchase books, classroom materials, special projects, field trips and Super Oso Day. Oso's latest travels have taken him to Mexico. He has brought back fun activities for the kids to experience.

4. Consideration and authorization of WGES Consent Agenda

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

Ayes: Humphreys, Terry, White
Nays: None

10. Comments

None

11. New Business

None

12. Adjournment

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

Ayes: Terry, White, Humphreys

Nays: None

The meeting was adjourned at 4:25 pm.

Edgar Medina, Board Secretary

Encumbrance Register

Options: Year: 2023-2024, Date Range: 10/6/2023 - 11/9/2023, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	4	07/01/2023	27	AMAZON CAPITAL SERVICES	INSTRUCTIONAL SUPPLIES AND MATERIALS	0.00
11	31	07/01/2023	20	ELITE TECHNOLOGY SOLUTIONS, LLC	PHONES/LAPTOPS/TECH	0.00
11	78	07/01/2023	106	SAM'S CLUB MC/SYNCB	OCTOBER CREDIT CARD PAYMENT	-982.00
11	99	07/01/2023	130	TREK ELECTRIC	ELECTRICAL WORK	0.00
11	118	11/09/2023	159	AIMEE GONZALEZ	REFUND CNP ACCOUNT	82.65

Non-Payroll Total: (\$899.35)**Payroll Total:** \$1,963.20**Balance Forward:** \$3,001,590.32**Report Total:** \$3,002,654.17

Payment Register

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 10/6/2023 - 11/9/2023, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
205	10/19/2023	40	BENCHMARK EDUCATION COMP				\$165.00
206	10/19/2023	70	CITY OF OKC				\$1,444.54
207	10/19/2023	155	COMMITTEE FOR CHILDREN				\$7,486.83
208	10/19/2023	86	FILTER TEC				\$39.52
209	10/19/2023	15	OKLAHOMA CONSULTING AND A				\$2,050.00
210	10/19/2023	69	OG&E				\$3,959.55
211	10/19/2023	78	OKCPS FINANCIAL SERVICES - TR				\$1,587.18
212	10/19/2023	79	ONG				\$236.51
213	10/19/2023	63	R.K. BLACK, INC.				\$108.51
214	10/19/2023	68	VSC FIRE AND SECURITY				\$4,977.00
215	10/11/2023	12	MIDFIRST BANK				\$51.60
216	10/29/2023	27	AMAZON CAPITAL SERVICES				\$1,175.28
217	10/29/2023	70	CITY OF OKC				\$1,751.15
218	10/29/2023	20	ELITE TECHNOLOGY SOLUTIONS,				\$850.00
219	10/29/2023	63	R.K. BLACK, INC.				\$182.10
220	10/29/2023	80	TODAY'S THERAPY SOLUTIONS				\$3,007.50
221	10/29/2023	130	TREK ELECTRIC				\$385.00
222	10/29/2023	71	WM CORPORATE SERVICES, INC.				\$324.42
271	11/02/2023	50	CLASSIC PAPER SUPPLY INC.				\$646.84
272	11/02/2023	110	COOPER PROJECT ADVISORS, LLC				\$1,835.00
273	11/02/2023	20	ELITE TECHNOLOGY SOLUTIONS,				\$1,980.00
274	11/02/2023	55	EVALUATION WORKS, LLC				\$320.00
275	11/02/2023	73	KEYSTONE FOODSERVICE				\$15,679.32
276	11/02/2023	58	MEDINA HANDYMAN SERVICES				\$8,692.10
277	11/02/2023	72	MODERN ENVIRONMENT				\$728.33
278	11/02/2023	22	OPSRC				\$2,105.48
279	11/02/2023	106	SAM'S CLUB MC/SYNCB				\$18.00
280	11/09/2023	159	AIMEE GONZALEZ				\$82.65
281	11/09/2023	53	ARTS COUNCIL				\$646.00
282	11/09/2023	152	DREW EICHELBERGER				\$405.00
283	11/09/2023	41	GREAT MINDS PBC				\$185.30
284	11/09/2023	69	OG&E				\$1,317.21

Non-Payroll Total: \$64,422.92

Payroll Total: \$179,819.33

Balance Foward: \$634,391.90

Total: \$878,634.15

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

MONTHLY FINANCIAL REPORT

October 31, 2023 and Year to Date

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JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

November 6, 2023

Honorable Board of Trustees
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 October 31, 2023, and the related statements of revenues and expenses – cash basis for the four (4) months then ended. 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 - 2023-24 FISCAL YEAR
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS
AT OCTOBER 31, 2023

	General Fund	Building Fund	Gifts Fund	Insurance Recovery Fund	Activity Fund	Totals
Assets						
Cash	\$ 146,509.21	58,913.90	415,627.14	(4,667.70)	47,110.77	663,493.32
Liabilities						
Outstanding Payments	34,069.42	-	-	-	-	34,069.42
Reserves	6,852.07					6,852.07
Funds Held for Student Organizations					47,110.77	47,110.77
Total Liabilities	40,921.49	-	-	-	47,110.77	88,032.26
Net Assets	\$ 105,587.72	58,913.90	415,627.14	(4,667.70)		575,461.06

WESTERN GATEWAY ELEMENTARY SCHOOL
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH FUND
 BALANCES REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
 OCTOBER 31, 2023

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	EXPENDABLE TRUST AND INSURANCE RECOVERY FUNDS	TOTALS (MEMO. ONLY)
Revenues				
Local sources	\$ 19,107.86	-	362,218.49	381,326.35
State sources	539,817.15			539,817.15
Federal sources	47,502.24			47,502.24
Total revenues	606,427.25	-	362,218.49	968,645.74
Expenditures				
Instruction	403,994.77		25,150.87	429,145.64
Support services	398,374.88		540,454.75	938,829.63
Operation of non-instructional services	39,787.27			39,787.27
Other uses	1,836.00			1,836.00
Total expenditures	843,992.92		565,605.62	1,409,598.54
Revenues over (under) expenditures	(237,565.67)	-	(203,387.13)	(440,952.80)
Cash fund balance, beginning of year	343,153.39	58,913.90	614,346.57	1,016,413.86
Cash fund balance, end of period	\$ 105,587.72	58,913.90	410,959.44	575,461.06

WESTERN GATEWAY ELEMENTARY SCHOOL - 2023-24 FISCAL YEAR
STATEMENT OF REVENUE AND EXPENSES- GENERAL FUND - CASH BASIS

	Source Codes	2022-23 Actual	2022-23 As of 10/31/22	% of YTD to Actual	2023-24 Budgeted	2023-24 As of 10/31/23	% of YTD to Budgeted
<u>Revenue</u>							
Reimbursements	1500	\$ 8.50	8.50	100.0%	\$ 3,500.00	2,732.32	78.1%
Donations	1610	16,094.62	9,194.62	57.1%	5,880.00	5,880.00	100.0%
Refund of Prior Year Expenditure	1680	1,422.21	-	0.0%	-	-	N/A
Local CNP	1700	41,722.66	11,166.90	26.8%	39,596.15	10,495.54	26.5%
Foundation and Salary Incentive Aid	3210	1,628,682.37	281,479.77	17.3%	1,833,530.42	476,153.21	26.0%
Flexible Benefit Allowance	3250	162,086.88	31,259.97	19.3%	164,427.36	45,797.47	27.9%
Reading Sufficiency (prj 367)	3415	18,207.68	-	0.0%	18,000.00	-	0.0%
State Textbooks (prj 333)	3420	12,356.76	2,785.98	22.5%	14,838.52	14,838.52	100.0%
School Resource Officer (prj 376)	3436	-	-	N/A	92,000.00	3,027.95	3.3%
State CNP	3700	938.96	-	0.0%	892.01	-	0.0%
Title I pt. A (prj 511)	4210	42,976.41	-	0.0%	114,179.24	-	0.0%
Title II pt. A (prj 541)	4271	7,806.13	-	0.0%	16,831.53	-	0.0%
Special Education - Prof Dev (prj 615)	4310	863.39	-	0.0%	-	-	N/A
Special Education - Flow Through (prj 621)	4310	43,890.99	-	0.0%	44,530.44	6,933.98	15.6%
Preschool (prj 641)	4340	235.78	-	0.0%	378.62	378.62	100.0%
Title IV, pt. A (prj 552)	4442	10,000.00	-	0.0%	10,000.00	-	0.0%
CSP Grant (Proj. 771)	4462	142,548.57	103,594.91	72.7%	-	-	N/A
Stronger Connections Grant (prj 715)	4689	-	-	N/A	347,883.64	-	0.0%
OSDH Reopening Schools (prj 723)	4689	89,393.47	-	0.0%	-	-	N/A
ESSER III (prj 795)	4689	145,676.95	-	0.0%	108,885.11	-	0.0%
Federal Meal Reimbursement	4700	115,457.71	28,287.85	24.5%	95,516.04	37,883.49	39.7%
Prior Year Federal Revenue	4000	156,309.92	156,309.92	100.0%	2,306.15	2,306.15	100.0%
Total revenue		<u>2,636,679.96</u>	<u>624,088.42</u>	23.7%	<u>2,913,175.23</u>	<u>606,427.25</u>	20.8%
<u>Expenditures</u>							
Payroll		1,664,300.65	427,813.91	25.7%	2,136,713.37	556,048.77	26.0%
Accounts Payable		709,004.11	248,922.94	35.1%	1,003,449.98	287,944.15	28.7%
Total expenditures		<u>2,373,304.76</u>	<u>676,736.85</u>	28.5%	<u>3,140,163.35</u>	<u>843,992.92</u>	26.9%
Revenue over (under) expenses		263,375.20	(52,648.43)		(226,988.12)	(237,565.67)	
Net Assets (beginning)	6110	79,053.67	79,053.67	100.0%	343,153.39	343,153.39	100.0%
Other Financing Sources (Uses): Lapsed/Estopped		724.52	-		-	-	
Ending Net Assets		<u>\$ 343,153.39</u>	<u>26,405.24</u>		<u>\$ 116,165.27</u>	<u>105,587.72</u>	

SUPPLEMENTAL INFORMATION

WESTERN GATEWAY ELEMENTARY SCHOOL - 2023-24 FISCAL YEAR
GENERAL FUND -SUPPLEMENTAL REPORT OF REVENUE BY MONTH - CASH BASIS

	<u>Totals</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>
Donations - TFCU for car tags (prj 007)	-	-	-	-	-
Donations	5,880.00	-	5,880.00	-	-
Refunds and Other Local	2,732.32	2,732.32	-	-	-
Local Child Nutrition Program	10,495.54	-	3,142.96	3,564.02	3,788.56
State Aid	476,153.21	-	158,717.74	158,717.74	158,717.73
Flexible Benefits Allowance	45,797.47	-	14,798.46	15,733.18	15,265.83
State Textbooks (prj 333)	14,838.52	-	14,838.52	-	-
School Resource Officer (prj 376)	3,027.95	-	-	-	3,027.95
Special Education (prj 621)	6,933.98	-	-	-	6,933.98
Special Education - Preschool (prj 641)	378.62	-	-	-	378.62
Stronger Connections Grant (prj 715)	2,116.36	2,116.36	-	-	-
COVID Prevention (prj 723)	189.79	189.79	-	-	-
Federal Child Nutrition Program	37,883.49	-	-	10,435.38	27,448.11
Non-revenue sources	-	-	-	-	-
	<u>606,427.25</u>	<u>5,038.47</u>	<u>197,377.68</u>	<u>188,450.32</u>	<u>215,560.78</u>

WESTERN GATEWAY ELEMENTARY SCHOOL - 2023-24 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Project-Object)	Object	2022-23 Actuals	2023-24 Original Budget	2023-24 As of 10/31/23	% of YTD to Budg.
General Fund & Local Codes (Proj. 000)					
Salaries	100	\$ 1,013,955.47	1,088,257.32	330,596.12	30.38%
Employee Benefits	200	224,277.02	319,141.52	73,357.45	22.99%
Worker's Comp./State Unempl.	270-280	1,489.00	12,000.00	1,836.00	15.30%
Administrative Services	310	27,020.00	18,000.00	2,000.00	11.11%
Educational Services	320	8,032.00	30,500.00	5,009.50	16.42%
Accounting Services	331	23,750.00	24,600.00	6,200.00	25.20%
Medical Services	336	25,235.00	30,250.00	2,193.88	7.25%
Security Services	344	2,271.00	790.00	190.00	24.05%
Legal Services	354	3,475.00	12,000.00	50.00	0.42%
Professional Development	359	578.76	-	-	N/A
Water Service	411	7,072.30	8,500.00	5,954.27	70.05%
Cleaning Services	421	34,588.40	67,500.00	16,528.20	24.49%
Disposal Services	423	2,914.17	4,500.00	1,285.33	28.56%
Pest Control	424	350.00	500.00	350.00	70.00%
Lawn Care Services	426	7,853.15	11,000.00	5,617.16	51.07%
Repairs and Maintenance Services	430	65,053.09	59,230.00	18,321.36	30.93%
Insurance Services	520	62,009.00	82,430.00	80,728.00	97.94%
Communications Services	530	10,593.69	15,705.00	5,147.00	32.77%
Advertising	540	199.50	1,200.00	197.40	16.45%
Printing Services	550	674.25	500.00	-	0.00%
Out-of-District Travel	580	1,098.98	1,860.00	-	0.00%
General Supplies	600	11,737.42	75,383.00	14,303.31	18.97%
Building/Janitorial Supplies	618	12,351.02	18,255.00	7,621.82	41.75%
Electricity	624	26,604.32	25,000.00	13,284.88	53.14%
Natural Gas	627	9,417.84	10,000.00	878.03	8.78%
Books	640	28,641.86	43,675.00	1,175.28	2.69%
Furniture and Fixtures	651	1,349.05	8,000.00	2,381.29	29.77%
Technology Supply/Software	653	12,685.33	15,800.00	10,309.25	65.25%
Machines	656	-	500.00	-	0.00%
Awards, Gifts, Decorations	680	54.98	2,000.00	1,824.63	91.23%
Landscaping	714	-	2,099.25	2,099.25	100.00%
Equipment	730	8,762.73	9,500.00	-	0.00%
Sponsor Fees	805	16,966.85	20,000.00	4,761.54	23.81%
Dues and Fees	810	7,655.95	7,182.00	5,015.10	69.83%
Registrations	860	1,475.00	10,500.00	-	0.00%
Subtotal		1,660,192.13	2,036,358.09	619,216.05	30.41%
Donations - Inasmuch (Proj. 001)					
Office Supplies and Tech	600	-	5,950.00	5,950.00	100.00%
Subtotal		-	5,950.00	5,950.00	100.00%
TFCU (Proj. 007)					
Printing	550	979.95	-	-	N/A
Technology/Furniture and Fixtures	730	440.05	-	-	N/A
Subtotal		1,420.00	-	-	N/A
Rotary (Proj. 011)					
General Supplies	600	5,014.79	-	-	N/A
Subtotal		5,014.79	-	-	N/A
Child Nutrition Program (Proj. various CNP)					
Cleaning/Disposal Services	420	1,450.00	2,000.00	775.00	38.75%
Food Service Management	570	138,959.96	175,000.00	38,382.27	21.93%
Kitchen Products and Supplies	600	1,003.08	1,130.00	630.00	55.75%
Subtotal		141,413.04	178,130.00	39,787.27	22.34%

WESTERN GATEWAY ELEMENTARY SCHOOL - 2023-24 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Project-Object)	Object	2022-23 Actuals	2023-24 Original Budget	2023-24 As of 10/31/23	% of YTD to Budg.
Flexible Benefit Allowance (Proj. 331-335)					
Salaries/Employee Benefits	100-299	164,442.28	220,429.42	54,865.39	24.89%
State Textbooks (Proj. 333)					
Books	640	17,145.49	14,838.52	-	0.00%
Subtotal		17,145.49	14,838.52	-	0.00%
Reading Sufficiency (Proj. 367)					
Professional Development	359	-	400.00	-	0.00%
General Supplies	600	3,805.22	2,039.95	1,821.50	89.29%
Registrations	860	-	1,320.00	1,320.00	100.00%
Subtotal		3,805.22	3,759.95	3,141.50	83.55%
School Resource Officer (Proj. 376)					
Security Services	344	-	35,000.00	5,607.00	16.02%
Bldg Repair/Maint	430	-	41,300.00	-	0.00%
Technology/Furniture and Fixtures	650	-	200.00	-	0.00%
Equipment	700	-	15,500.00	2,397.95	15.47%
Subtotal		-	92,000.00	8,004.95	8.70%
Title I, Part A (Proj. 511)					
Salaries/Employee Benefits	100-299	55,615.83	86,150.00	24,011.32	27.87%
General Supplies	600	-	900.00	-	0.00%
Subtotal		55,615.83	87,050.00	24,011.32	27.58%
Special Education Prof Dev (Proj. 615)					
Professional Development	359	750.00	400.00	-	0.00%
General Supplies	600	-	-	-	N/A
Dues, Fees and Registrations	800	40.00	100.00	-	0.00%
Subtotal		790.00	500.00	-	0.00%
Special Education (Proj. 621)					
Salaries/Employee Benefits	100-299	29,437.77	29,000.00	7,984.02	27.53%
Medical Services	336	11,104.22	15,000.00	7,582.50	50.55%
Subtotal		40,541.99	44,000.00	15,566.52	35.38%
Preschool (Proj. 641)					
Salaries/Employee Benefits	100-299	-	-	-	N/A
Medical Services	336	235.78	378.62	378.62	100.00%
Subtotal		235.78	378.62	378.62	100.00%
Stronger Connections Grant (Proj. 715)					
Salaries/Employee Benefits	100-299	-	284,850.00	28,868.11	10.13%
Professional Services	300	-	9,400.00	-	0.00%
Out-of-District Travel	580	1,257.36	742.64	-	0.00%
General Supplies	600	-	28,750.00	7,836.83	27.26%
Dues, Fees and Registrations	800	8,590.00	24,141.00	-	0.00%
Subtotal		9,847.36	347,883.64	36,704.94	10.55%
OSDH Reopening Schools (Proj. 723)					
Salaries/Employee Benefits	100-299	43,278.34	-	-	N/A
Building Services	400	38,690.06	-	-	N/A
Subtotal		81,968.40	-	-	N/A

WESTERN GATEWAY ELEMENTARY SCHOOL - 2023-24 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

<u>Classification (Project-Object)</u>	<u>Object</u>	<u>2022-23 Actuals</u>	<u>2023-24 Original Budget</u>	<u>2023-24 As of 10/31/23</u>	<u>% of YTD to Budg.</u>
CSP Grant - OPSRC (Proj. 771)					
Educational Services	320	2,045.00	-	-	N/A
Legal Services	354	4,645.00	-	-	N/A
Travel	580	512.07	-	-	N/A
Office/Instructional Supplies	619	6,812.58	-	-	N/A
Books/Periodicals	640	18,682.60	-	-	N/A
Durable Goods (machines, appliances, tech)	650	287.97	-	-	N/A
Awards, Gifts, Decorations	682	1,501.08	-	-	N/A
Technology Related Hardware/Software	730	19,032.21	-	-	N/A
Fees/Registrations	800	4,060.00	-	-	N/A
Subtotal		<u>57,578.51</u>	<u>-</u>	<u>-</u>	N/A
ESSER III (Proj. 795)					
Salaries/Employee Benefits	100-299	133,293.94	108,885.11	36,366.36	33.40%
Subtotal		<u>133,293.94</u>	<u>108,885.11</u>	<u>36,366.36</u>	33.40%
Grand Total					
		<u>2,373,304.76</u>	<u>3,140,163.35</u>	<u>843,992.92</u>	26.88%
Payroll Expenses	100-200	1,664,300.65	2,136,713.37	556,048.77	26.02%
Non-Payroll Expenses	300-900	709,004.11	1,003,449.98	287,944.15	28.70%
Totals		<u>\$ 2,373,304.76</u>	<u>3,140,163.35</u>	<u>843,992.92</u>	26.88%

**WESTERN GATEWAY ELEMENTARY SCHOOL - 2023-24 FISCAL YEAR
SUPPLEMENTAL THREE YEAR COMPARISON OF EXPENSES - CASH BASIS**

		2021-22 Expenditures		2022-23 Expenditures		2023-24 Expenditures	
		<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>
July	\$	20,804.88	16,830.75	17,635.85	29,344.27	21,295.35	53,130.38
August		97,575.92	29,918.58	130,819.56	89,090.65	176,214.68	75,007.36
September		97,176.77	137,002.14	139,499.79	56,087.07	178,719.41	86,812.63
October		97,149.76	115,862.40	139,858.71	74,400.95	179,819.33	72,993.78
November		95,509.25	46,685.02	136,577.50	40,878.23	-	-
December		94,081.25	34,289.35	136,016.04	56,607.85	-	-
January		96,890.38	96,799.71	138,582.93	37,752.63	-	-
February		92,688.72	38,622.04	139,548.25	64,042.45	-	-
March		93,798.64	82,574.40	139,327.39	51,073.65	-	-
April		102,060.23	101,466.22	138,323.06	41,622.21	-	-
May		108,193.39	36,242.30	390,539.07	51,632.02	-	-
June		169,487.35	143,287.20	17,572.50	116,472.13	-	-
	\$	<u>1,165,416.54</u>	<u>879,580.11</u>	<u>1,664,300.65</u>	<u>709,004.11</u>	<u>556,048.77</u>	<u>287,944.15</u>
		<u>2,044,996.65</u>		<u>2,373,304.76</u>		<u>843,992.92</u>	

		2021-22 Expenditures		2022-23 Expenditures		2023-24 Expenditures	
		<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>
July	\$	20,804.88	16,830.75	17,635.85	29,344.27	21,295.35	53,130.38
August		97,575.92	29,918.58	130,819.56	89,090.65	176,214.68	75,007.36
September		97,176.77	137,002.14	139,499.79	56,087.07	178,719.41	86,812.63
October		97,149.76	115,862.40	139,858.71	74,400.95	179,819.33	72,993.78
November		-	-	-	-	-	-
December		-	-	-	-	-	-
January		-	-	-	-	-	-
February		-	-	-	-	-	-
March		-	-	-	-	-	-
April		-	-	-	-	-	-
May		-	-	-	-	-	-
June		-	-	-	-	-	-
	\$	<u>312,707.33</u>	<u>299,613.87</u>	<u>427,813.91</u>	<u>248,922.94</u>	<u>556,048.77</u>	<u>287,944.15</u>
		<u>612,321.20</u>		<u>676,736.85</u>		<u>843,992.92</u>	

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 21, Date Range: 7/2/2023 - 10/31/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
318 REDBUD SCHOOL FUNDING ACT	\$58,913.90	\$0.00	\$0.00	\$0.00	\$58,913.90	\$0.00	\$58,913.90
Total	\$58,913.90	\$0.00	\$0.00	\$0.00	\$58,913.90	\$0.00	\$58,913.90

Revenue/Expenditure Summary

Options: Fund: 81, Date Range: 7/2/2023 - 10/31/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NONCATEGORICAL FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,000.00	(\$17,000.00)
001 INASMUCH FOUNDATION	\$288,376.62	\$0.00	\$0.00	\$16,375.10	\$272,001.52	\$9,753.86	\$262,247.66
002 WCF DONATION	\$128,229.62	\$208,000.00	\$0.00	\$206,666.68	\$129,562.94	\$293,333.32	(\$163,770.38)
005 CROSSFIRST BANK (PLAYGROUND)	\$2,756.01	\$0.00	\$0.00	\$0.00	\$2,756.01	\$2,700.00	\$56.01
007 TFCU	\$1,300.00	\$0.00	\$0.00	\$0.00	\$1,300.00	\$0.00	\$1,300.00
008 NEW HORIZONS FNDTN - AMZN	\$1,769.19	\$12,000.00	\$0.00	\$3,775.77	\$9,993.42	\$8,224.23	\$1,769.19
009 KIRKPATRICK GRANT	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00
285 CNP LOCAL	\$13.25	\$0.00	\$0.00	\$0.00	\$13.25	\$1,000.00	(\$986.75)
Total	\$422,444.69	\$225,000.00	\$0.00	\$231,817.55	\$415,627.14	\$332,011.41	\$83,615.73

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 86, Date Range: 7/2/2023 - 10/31/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NONCATEGORICAL FUNDS	\$191,901.88	\$137,218.49	\$0.00	\$333,788.07	(\$4,667.70)	\$2,565.82	(\$7,233.52)
Total	\$191,901.88	\$137,218.49	\$0.00	\$333,788.07	(\$4,667.70)	\$2,565.82	(\$7,233.52)

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 60, Date Range: 7/2/2023 - 10/31/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
800 SCHOOL ACTIVITY SUBACCOUNTS	\$0.00	\$16,937.10	\$0.00	\$0.00	\$16,937.10	\$0.00	\$16,937.10
815 WGES GENERAL ACTIVITY	\$30,294.34	\$3,989.00	\$0.00	\$5,959.60	\$28,323.74	\$5,100.00	\$23,223.74
816 OSO FAMILY FUND	\$1,655.63	\$477.75	\$0.00	\$283.45	\$1,849.93	\$147.05	\$1,702.88
Total	\$31,949.97	\$21,403.85	\$0.00	\$6,243.05	\$47,110.77	\$5,247.05	\$41,863.72

Western Gateway Elementary School Inc.

Revenue/Expenditure Detail

Options: Fund: 86, Date Range: 7/1/2022 - 6/30/2023

Transaction	Ref	Prj	Func	Obj	Prg	Sub	JCI	Unit	Date	Description	Amount
000 NONCATEGORICAL FUNDS											
										Begin Balance	\$0.00
Receipt	78	000	6200		000			935	1/26/2023	temp transfer to start recovery fund	\$0.00
Receipt	93	000	1510		000			935	2/23/2023	INSURANCE REIMB/ CNP LOCAL	\$336,877.24
Receipt	93	000	1510		000			935	2/23/2023	need information	\$0.00
Receipt	96	000	1510		000			935	2/23/2023	INSURANCE REIMB	\$11,292.57
Receipt	163	000	6200		000			935	6/30/2023	to reverse receipt #78	\$0.00
Payment	1	000	2620	618	000	0000	000	935	1/26/2023	25-SAM'S CLUB/SYNCHRONY BANK	(\$274.50)
Payment	2	000	2620	438	000	0000	000	935	3/2/2023	110-COOPER PROJECT ADVISORS, LL	(\$7,639.01)
Payment	3	000	2620	421	000	0000	000	935	3/2/2023	124-CRDN OF OKLAHOMA	(\$6,107.50)
Payment	4	000	2620	437	000	0000	000	935	3/2/2023	120-GOFORTH PLUMBING AND MEC	(\$1,177.00)
Payment	5	000	2620	429	000	0000	000	935	3/2/2023	117-HARRISON ENERGY PARTNERS	(\$1,645.00)
Payment	6	000	2620	438	000	0000	000	935	1/19/2023	128-KNOX GLASS	(\$1,400.00)
Payment	7	000	2620	438	000	0000	000	935	3/2/2023	123-LINGO CONSTRUCTION SERVICE	(\$30,585.12)
Payment	8	000	2620	438	000	0000	000	935	3/2/2023	58-MEDINA HANDYMAN SERVICES	(\$26,023.37)
Payment	9	000	2620	421	000	0000	000	935	3/2/2023	125-SERVPRO	(\$56,317.08)
Payment	10	000	2620	438	000	0000	000	935	3/30/2023	58-MEDINA HANDYMAN SERVICES	(\$482.00)
Payment	11	000	1000	619	100	1050	000	935	4/14/2023	41-GREAT MINDS PBC	(\$1,390.57)
UnpaidPO	7	000	1000	619	100	1050	000	935	6/30/2023	27-AMAZON CAPITAL SERVICES	(\$2,077.89)
UnpaidPO	7	000	2511	611	000	0000	000	935	6/30/2023	27-AMAZON CAPITAL SERVICES	(\$399.90)
UnpaidPO	8	000	1000	619	100	1050	000	935	4/7/2023	28-LAKESHORE LEARNING	(\$20,589.31)
										Cash End Balance	\$215,128.66
										Unpaid PO Total	(\$23,067.10)
000 NONCATEGORICAL FUNDS Accrual End Balance											\$192,061.56
298 INSURANCE COVERED/NOT COVERED											
										Begin Balance	\$0.00
Receipt	78	298	6200		000			935	1/26/2023	temp transfer to start recovery fund	\$1,000.00
Receipt	163	298	6200		000			935	6/30/2023	to reverse receipt #78	(\$1,000.00)
Payment	1	298	2620	618	000	0000	000	935	1/26/2023	25-SAM'S CLUB/SYNCHRONY BANK	(\$159.68)
										Cash End Balance	(\$159.68)
										Unpaid PO Total	\$0.00
298 INSURANCE COVERED/NOT COVERED Accrual End Balance											(\$159.68)
										Total Cash End Balance	\$214,968.98
										Total Accrual End Balance	\$191,901.88

Revenue/Expenditure Detail

Options: Fund: 86, Date Range: 7/1/2023 - 6/30/2024

Transaction	Ref	Prj	Func	Obj	Prg	Sub	JCI	Unit	Date	Description	Amount	
000 NONCATEGORICAL FUNDS												
										Begin Balance	\$0.00	
Receipt	3	000	6110		000			935	7/1/2023	BEGINNING BALANCES	\$191,901.88	
Receipt	4	000	1510		000			935	7/24/2023	INSURANCE CHECK #273232	\$0.00	
Receipt	22	000	1510		000			935	9/28/2023	INSURANCE REIM/CNP LOCAL	\$115,599.97	
Receipt	24	000	1510		000			935	10/6/2023	need information	\$21,618.52	
Payment	1	000	2572	657	000	0000	000	935	7/27/2023	30-QUINTELLA PRINTING	(\$390.40)	
Payment	2	000	2620	651	000	0000	000	935	7/27/2023	34-SCOTT RICE	(\$3,779.05)	
Payment	3	000	2620	438	000	0000	000	935	8/1/2023	123-LINGO CONSTRUCTION SERVICE	(\$326,272.62)	
Payment	4	000	2660	651	000	0000	000	935	7/27/2023	68-VSC FIRE AND SECURITY	(\$3,346.00)	
										Cash End Balance	(\$4,667.70)	
										Unpaid PO Total	\$0.00	
000 NONCATEGORICAL FUNDS Accrual End Balance											(\$4,667.70)	
											Total Cash End Balance	(\$4,667.70)
											Total Accrual End Balance	(\$4,667.70)