



# Meeting of the Board of Directors Western Gateway Elementary School

Thursday, January 25, 2024  
4:00 pm

1300 SW 15th Street Oklahoma City, OK 73108  
[www.westerngateway.school](http://www.westerngateway.school)

Western Gateway Elementary School, Inc.

Board of Directors Meeting

**A G E N D A**

January 25, 2024, 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; Mel McVay and, Lauren Hanna, Legal Counsel.

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 2024 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. Enrollment Info and Dates- 2024-25
    - i. Intent to re-enroll January 16-19 for current students and siblings by tiers
    - ii. School tours on January 27
    - iii. Lottery platform will open from February 5-16 and posted on website
    - iv. Public Lottery will be conducted on February 21
    - v. Parents will be notified of offered seats or waiting lists by February 23
    - vi. Enrollment for new students will be March 4-8
  - b. El Oso's Travels
  - c. Safety Update
    - i. Stop signs
    - ii. Speed bumps
    - iii. School zone
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 16, 2023.
  - b. Approval of Purchase Orders #2024-11-119 through #2024-11-121 and any changes to any prior existing purchase orders
  - c. Approval of November 2023 and December 2023 financial reports
5. Presentation, discussion, and possible action upon the results of the 2022-2023 audit conducted by Bledsoe, Hewett & Gullekson.
6. Presentation and discussion about solar energy at WGES- Paul Bronson; EightTwenty and Adam Fink; Brightwell Co.
7. Consideration and possible action to approve the hiring of Bruce Doane, certified Physical Education teacher for the remainder of the school year 2023-24.
8. Discussion, consideration, and possible action to approve the WGES FMLA Policy in compliance with FMLA, Family and Medical Leave Act.

9. Consideration, and possible action to approve the 2024-25 school calendar.
10. Discussion and consideration of the OKCPS Annual Charter School Evaluation Report provided by Jason Mack, OKCPS Charter Schools Coordinator.
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  
Thursday, November 16, 2023, 4:00 pm

This meeting of the Board of Directors of Western Gateway Elementary School, Inc. was held on Thursday, November 16, 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, November 10, 2023, and was posted on November 10, 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 4:00 p.m. on November 16, 2023.

#### **2. Roll Call**

Mr. Humphreys called the roll. Board members present were: Mr. Blair Humphreys, Mr. Edgar Medina, and Ms. Ashley Terry. Board members absent were: Mr. Pete White. Others present were: Heather Zacarias, Head of School, Mel McVay, Legal Counsel, 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 gave the Board an update on the WGES Fun Run. WGES had 24 states and 10 countries represented. 56% of our WGES families contributed. Ms. Zacarias also hosted a Coffee with the Principal event. Several parents expressed interest in learning Spanish. Ms. Zacarias will work with the school's parent liaison to schedule adult learning classes. WGES will host a school-wide movie day and picnic for the students and families.

#### **4. Consideration and authorization of the 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

Nays: None



5. Discussion, consideration, and approval of the transfer of funds from the General Fund for \$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.

A motion was made by Ms. Terry to approve the transfer of funds from the General Fund for \$4,667.70 to close out Fund 86 Insurance Recovery Fund. The motion was seconded by Mr. Medina and approved on the following vote:

Ayes: Humphreys, Terry, Medina

Nays: None

#### 6. Comments

None

#### 7. New Business

None

#### 8. 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: Terry, Medina, Humphreys

Nays: None

The meeting was adjourned at 4:40 pm.

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Edgar Medina, Board Secretary

## Encumbrance Register

Options: Year: 2023-2024, Date Range: 11/10/2023 - 6/30/2024, 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	14	07/01/2023	13	BRAID CREATIVE	CAR RIDER PICKUP ROUTE/SIGNAGE	25.00
11	53	07/01/2023	135	NCS PEARSON, INC.	SPEC ED OT AND SPEECH TESTING MATERIALS	0.00
11	65	07/01/2023	91	OKLAHOMA STATE DEPT OF EDUCATION	CHARTER SCHOOL CLOSURE REVOLVING FUND	206.20
11	70	07/01/2023	30	QUINTELLA PRINTING	NAME BADGES/PARKING SAFETY SIGNAGE	7.00
11	79	07/01/2023	106	SAM'S CLUB MC/SYNCB	NOVEMBER CREDIT CARD PAYMENT	-882.01
11	80	07/01/2023	106	SAM'S CLUB MC/SYNCB	DECEMBER CREDIT CARD PAYMENT	-982.00
11	87	07/01/2023	25	SAM'S CLUB/SYNCHRONY BANK	CLASSROOM SUPPLIES/ PAPER GOODS	0.00
11	115	09/28/2023	156	THE READING LEAGUE	ONLINE ACADEMY KNOWLEDGE BLOCK	600.00
11	119	11/30/2023	3	OMES	LAURA PORRAS	683.98
11	120	12/08/2023	160	OKLAHOMA CITY PUBLIC WORKS DEPT	ASAP 2023-09-G SPEED HUMPS	2,310.00
11	121	12/15/2023	80010	DALIA C MAVAREZ	TRANSLATION SERVICES	298.05
<b>Non-Payroll Total:</b>						<b>\$2,266.22</b>
<b>Payroll Total:</b>						<b>\$9,794.07</b>
<b>Balance Forward:</b>						<b>\$3,002,654.17</b>
<b>Report Total:</b>						<b>\$3,014,714.46</b>

## Payment Register

**Options:** Year: 2023-2024, Fund: GENERAL FUND, Date Range: 11/10/2023 - 6/30/2024, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
285	11/16/2023	27	AMAZON CAPITAL SERVICES				\$28.47
286	11/16/2023	15	OKLAHOMA CONSULTING AND A				\$2,050.00
287	11/16/2023	79	ONG				\$472.97
288	11/16/2023	130	TREK ELECTRIC LLC				\$249.00
289	11/16/2023	57	ULINE SHIPPING SUPPLIES				\$320.73
290	11/16/2023	10	USPS				\$132.00
335	11/30/2023	27	AMAZON CAPITAL SERVICES				\$5.43
336	11/30/2023	70	CITY OF OKC				\$1,151.89
337	11/30/2023	42	LITERACY RESOURCES, LLC				\$992.52
338	11/30/2023	78	OKCPS FINANCIAL SERVICES - TR				\$1,587.18
339	11/30/2023	67	OKC PERMITS AND ID UNIT				\$17.00
340	11/30/2023	157	PHILLIPS MURRAH P.C.				\$600.00
341	11/30/2023	30	QUINTELLA PRINTING				\$112.00
342	11/30/2023	106	SAM'S CLUB MC/SYNCB				\$117.99
343	11/30/2023	25	SAM'S CLUB/SYNCHRONY BANK				\$94.80
344	11/30/2023	26	STAPLES BUSINESS CREDIT				\$35.52
345	11/30/2023	80	TODAY'S THERAPY SOLUTIONS				\$5,652.50
346	11/30/2023	71	WM CORPORATE SERVICES, INC.				\$321.14
347	11/30/2023	3	OMES				\$683.98
348	12/08/2023	102	BLEDSON, HEWETT AND GULLEKS				\$4,500.00
349	12/08/2023	110	COOPER PROJECT ADVISORS, LLC				\$1,835.00
350	12/08/2023	20	ELITE TECHNOLOGY SOLUTIONS,				\$1,980.00
351	12/08/2023	55	EVALUATION WORKS, LLC				\$3,740.00
352	12/08/2023	117	HARRISON ENERGY PARTNERS				\$1,440.00
353	12/08/2023	73	KEYSTONE FOODSERVICE				\$18,516.91
354	12/08/2023	58	MEDINA HANDYMAN SERVICES				\$7,292.10
355	12/08/2023	72	MODERN ENVIRONMENT				\$728.33
356	12/08/2023	160	OKLAHOMA CITY PUBLIC WORKS				\$2,310.00
357	12/08/2023	30	QUINTELLA PRINTING				\$304.00
358	12/08/2023	63	R.K. BLACK, INC.				\$356.23
359	12/08/2023	44	SECURLY, INC.				\$4,215.25
360	12/08/2023	10	USPS				\$58.40
361	11/10/2023	12	MIDFIRST BANK				\$51.90
362	12/15/2023	53	ARTS COUNCIL				\$480.00
363	12/15/2023	80010	DALIA C MAVAREZ				\$298.05
364	12/15/2023	15	OKLAHOMA CONSULTING AND A				\$2,050.00
365	12/15/2023	69	OG&E				\$1,159.22
366	12/15/2023	78	OKCPS FINANCIAL SERVICES - TR				\$1,587.18
367	12/15/2023	91	OKLAHOMA STATE DEPT OF EDU				\$1,381.20
368	12/15/2023	79	ONG				\$655.93
412	12/12/2023	12	MIDFIRST BANK				\$51.60
413	01/04/2024	13	BRAID CREATIVE				\$450.00
414	01/04/2024	110	COOPER PROJECT ADVISORS, LLC				\$1,835.00
415	01/04/2024	20	ELITE TECHNOLOGY SOLUTIONS,				\$1,980.00
416	01/04/2024	73	KEYSTONE FOODSERVICE				\$13,188.80
417	01/04/2024	72	MODERN ENVIRONMENT				\$728.33
418	01/04/2024	63	R.K. BLACK, INC.				\$1,048.64
419	01/04/2024	80	TODAY'S THERAPY SOLUTIONS				\$4,157.50
420	01/11/2024	106	SAM'S CLUB MC/SYNCB				\$18.00

## Payment Register

**Options:** Year: 2023-2024, Fund: GENERAL FUND, Date Range: 11/10/2023 - 6/30/2024, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
421	01/11/2024	27	AMAZON CAPITAL SERVICES				\$137.22
422	01/11/2024	53	ARTS COUNCIL				\$513.00
423	01/11/2024	145	DAIGHAN EDUCATION LLC				\$3,750.00
424	01/11/2024	117	HARRISON ENERGY PARTNERS				\$333.63
425	01/11/2024	58	MEDINA HANDYMAN SERVICES				\$9,092.10
426	01/11/2024	135	NCS PEARSON, INC.				\$108.00
427	01/11/2024	69	OG&E				\$1,188.43
428	01/11/2024	78	OKCPS FINANCIAL SERVICES - TR				\$3,772.46
429	01/11/2024	157	PHILLIPS MURRAH P.C.				\$650.00
430	01/11/2024	71	WM CORPORATE SERVICES, INC.				\$316.82
Non-Payroll Total:							<b>\$112,884.35</b>
Payroll Total:							<b>\$346,376.62</b>
Balance Foward:							<b>\$878,634.15</b>
Total:							<b>\$1,337,895.12</b>

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

**MONTHLY FINANCIAL REPORT**

**November 30, 2023 and Year to Date**

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**JENKINS & KEMPER**  
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA  
MICHAEL KEMPER, CPA

December 5, 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 November 30, 2023, and the related statements of revenues and expenses – cash basis for the five (5) 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 NOVEMBER 30, 2023

	General Fund	Building Fund	Gifts Fund	Insurance Recovery Fund	Activity Fund	Totals
<b>Assets</b>						
Cash	\$ 92,515.02	58,913.90	415,004.10	-	41,679.73	608,112.75
<b>Liabilities</b>						
Outstanding Payments	34,723.47	-	1,287.04	-	1,921.68	37,932.19
Reserves	6,852.07					6,852.07
Funds Held for Student Organizations					39,758.05	39,758.05
<b>Total Liabilities</b>	41,575.54	-	1,287.04	-	41,679.73	84,542.31
<b>Net Assets</b>	\$ 50,939.48	58,913.90	413,717.06	-		523,570.44



**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, 2023**

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	EXPENDABLE TRUST AND INSURANCE RECOVERY FUNDS	TOTALS (MEMO. ONLY)
Revenues				
Local sources	\$ 19,875.21	-	414,218.49	434,093.70
State sources	713,800.71			713,800.71
Federal sources	47,502.24			47,502.24
Non-revenue receipts	126.35			126.35
Total revenues	<u>781,304.51</u>	<u>-</u>	<u>414,218.49</u>	<u>1,195,523.00</u>
Expenditures				
Instruction	527,466.75		27,394.28	554,861.03
Support services	483,911.33		592,121.42	1,076,032.75
Operation of non-instructional services	55,466.59			55,466.59
Other uses	2,006.05			2,006.05
Total expenditures	<u>1,068,850.72</u>		<u>619,515.70</u>	<u>1,688,366.42</u>
Revenues over (under) expenditures	(287,546.21)	-	(205,297.21)	(492,843.42)
Other financing sources (uses)				
Inter-fund transfers in (out)	<u>(4,667.70)</u>		<u>4,667.70</u>	<u>-</u>
Revenue and other sources over (under) expenditures and other uses	(292,213.91)	-	(200,629.51)	(492,843.42)
Cash fund balance, beginning of year	<u>343,153.39</u>	<u>58,913.90</u>	<u>614,346.57</u>	<u>1,016,413.86</u>
Cash fund balance, end of period	<u>\$ 50,939.48</u>	<u>58,913.90</u>	<u>413,717.06</u>	<u>523,570.44</u>

**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 11/30/22	% of YTD to Actual	2023-24 Budgeted	2023-24 As of 11/30/23	% 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	15,217.20	36.5%	31,000.00	11,262.89	36.3%
Foundation and Salary Incentive Aid	3210	1,628,682.37	375,306.36	23.0%	1,833,530.42	634,870.95	34.6%
Flexible Benefit Allowance	3250	162,086.88	58,351.28	36.0%	164,427.36	61,063.29	37.1%
Reading Sufficiency (prj 367)	3415	18,207.68	-	0.0%	18,000.00	-	0.0%
State Textbooks (prj 333)	3420	12,356.76	3,714.64	30.1%	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	107,102.99	75.1%	-	-	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%
Correcting Entries	5600	-	-	N/A	126.35	126.35	100.0%
Total revenue		<u>2,636,679.96</u>	<u>753,493.36</u>	28.6%	<u>2,904,705.43</u>	<u>781,304.51</u>	26.9%
<u>Expenditures</u>							
Payroll		1,664,300.65	564,391.41	33.9%	2,136,713.37	732,184.90	34.3%
Accounts Payable		<u>709,004.11</u>	<u>289,801.17</u>	40.9%	<u>1,004,145.03</u>	<u>336,665.82</u>	33.5%
Total expenditures		<u>2,373,304.76</u>	<u>854,192.58</u>	36.0%	<u>3,140,858.40</u>	<u>1,068,850.72</u>	34.0%
Revenue over (under) expenses		263,375.20	(100,699.22)		(236,152.97)	(287,546.21)	
Net Assets (beginning)	6110	79,053.67	79,053.67	100.0%	343,153.39	343,153.39	100.0%
Other Financing Sources (Uses):							
Transfer to Insurance Recovery		-	-		(4,667.70)	(4,667.70)	
Lapsed/Stopped		<u>724.52</u>	<u>-</u>		<u>-</u>	<u>-</u>	
Ending Net Assets		<u>\$ 343,153.39</u>	<u>(21,645.55)</u>		<u>\$ 102,332.72</u>	<u>50,939.48</u>	

## **SUPPLEMENTAL INFORMATION**

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

	<u><b>Totals</b></u>	<u><b>July</b></u>	<u><b>August</b></u>	<u><b>September</b></u>	<u><b>October</b></u>	<u><b>November</b></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	11,262.89	-	3,142.96	3,481.37	3,788.56	850.00
State Aid	634,870.95	-	158,717.74	158,717.74	158,717.73	158,717.74
Flexible Benefits Allowance	61,063.29	-	14,798.46	15,733.18	15,265.83	15,265.82
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	126.35	-	-	82.65	-	43.70
	<u>781,304.51</u>	<u>5,038.47</u>	<u>197,377.68</u>	<u>188,450.32</u>	<u>215,560.78</u>	<u>174,877.26</u>

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

<b>Classification (Project-Object)</b>	<b>Object</b>	<b>2022-23 Actuals</b>	<b>2023-24 Original Budget</b>	<b>2023-24 As of 11/30/23</b>	<b>% of YTD to Budg.</b>
<b>General Fund &amp; Local Codes (Proj. 000)</b>					
Salaries	100	\$ 1,013,955.47	1,088,257.32	442,001.35	40.62%
Employee Benefits	200	224,277.02	319,141.52	98,137.80	30.75%
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	2,500.00	13.89%
Educational Services	320	8,032.00	30,500.00	5,655.50	18.54%
Accounting Services	331	23,750.00	24,600.00	7,750.00	31.50%
Medical Services	336	25,235.00	30,250.00	6,101.38	20.17%
Security Services	344	2,271.00	790.00	190.00	24.05%
Legal Services	354	3,475.00	12,000.00	650.00	5.42%
Professional Development	359	578.76	-	-	N/A
Water Service	411	7,072.30	8,500.00	7,106.16	83.60%
Cleaning Services	421	34,588.40	67,500.00	25,220.30	37.36%
Disposal Services	423	2,914.17	4,500.00	1,606.47	35.70%
Pest Control	424	350.00	500.00	350.00	70.00%
Lawn Care Services	426	7,853.15	11,000.00	6,345.49	57.69%
Repairs and Maintenance Services	430	65,053.09	59,230.00	21,605.36	36.48%
Insurance Services	520	62,009.00	82,430.00	80,728.00	97.94%
Communications Services	530	10,593.69	15,705.00	6,059.00	38.58%
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	15,477.25	20.53%
Building/Janitorial Supplies	618	12,351.02	18,255.00	8,684.19	47.57%
Electricity	624	26,604.32	25,000.00	14,602.09	58.41%
Natural Gas	627	9,417.84	10,000.00	1,351.00	13.51%
Books	640	28,641.86	44,000.00	1,360.58	3.09%
Furniture and Fixtures	651	1,349.05	8,000.00	2,381.29	29.77%
Technology Supply/Software	653	12,685.33	16,000.00	12,550.72	78.44%
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	6,348.72	31.74%
Dues and Fees	810	7,655.95	7,182.00	5,084.00	70.79%
Registrations	860	1,475.00	10,500.00	-	0.00%
Reimbursement/Correcting Entries	900	-	170.05	170.05	100.00%
Subtotal		1,660,192.13	2,037,053.14	785,973.98	38.58%
<b>Donations - Inasmuch (Proj. 001)</b>					
Office Supplies and Tech	600	-	5,950.00	5,950.00	100.00%
Subtotal		-	5,950.00	5,950.00	100.00%
<b>TFCU (Proj. 007)</b>					
Printing	550	979.95	-	-	N/A
Technology/Furniture and Fixtures	730	440.05	-	-	N/A
Subtotal		1,420.00	-	-	N/A
<b>Rotary (Proj. 011)</b>					
General Supplies	600	5,014.79	-	-	N/A
Subtotal		5,014.79	-	-	N/A
<b>Child Nutrition Program (Proj. various CNP)</b>					
Cleaning/Disposal Services	420	1,450.00	2,000.00	775.00	38.75%
Food Service Management	570	138,959.96	175,000.00	54,061.59	30.89%
Kitchen Products and Supplies	600	1,003.08	1,130.00	630.00	55.75%
Subtotal		141,413.04	178,130.00	55,466.59	31.14%

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

<b>Classification (Project-Object)</b>	<b>Object</b>	<b>2022-23 Actuals</b>	<b>2023-24 Original Budget</b>	<b>2023-24 As of 11/30/23</b>	<b>% of YTD to Budg.</b>
<b>Flexible Benefit Allowance (Proj. 331-335)</b>					
Salaries/Employee Benefits	100-299	164,442.28	220,429.42	72,556.84	32.92%
<b>State Textbooks (Proj. 333)</b>					
Books	640	17,145.49	14,838.52	-	0.00%
Subtotal		17,145.49	14,838.52	-	0.00%
<b>Reading Sufficiency (Proj. 367)</b>					
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%
<b>School Resource Officer (Proj. 376)</b>					
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%
<b>Title I, Part A (Proj. 511)</b>					
Salaries/Employee Benefits	100-299	55,615.83	86,150.00	31,747.25	36.85%
General Supplies	600	-	900.00	-	0.00%
Subtotal		55,615.83	87,050.00	31,747.25	36.47%
<b>Special Education Prof Dev (Proj. 615)</b>					
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%
<b>Special Education (Proj. 621)</b>					
Salaries/Employee Benefits	100-299	29,437.77	29,000.00	10,785.44	37.19%
Medical Services	336	11,104.22	15,000.00	9,647.50	64.32%
Subtotal		40,541.99	44,000.00	20,432.94	46.44%
<b>Preschool (Proj. 641)</b>					
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%
<b>Stronger Connections Grant (Proj. 715)</b>					
Salaries/Employee Benefits	100-299	-	284,850.00	38,600.55	13.55%
Professional Services	300	-	9,400.00	405.00	4.31%
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	46,842.38	13.46%
<b>OSDH Reopening Schools (Proj. 723)</b>					
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**

<b>Classification (Project-Object)</b>	<b>Object</b>	<b>2022-23 Actuals</b>	<b>2023-24 Original Budget</b>	<b>2023-24 As of 11/30/23</b>	<b>% of YTD to Budg.</b>
<b>CSP Grant - OPSRC (Proj. 771)</b>					
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
<b>ESSER III (Proj. 795)</b>					
Salaries/Employee Benefits	100-299	133,293.94	108,885.11	38,355.67	35.23%
Subtotal		<u>133,293.94</u>	<u>108,885.11</u>	<u>38,355.67</u>	35.23%
<b>Grand Total</b>		<u>2,373,304.76</u>	<u>3,140,858.40</u>	<u>1,068,850.72</u>	34.03%
Payroll Expenses	100-200	1,664,300.65	2,136,713.37	732,184.90	34.27%
Non-Payroll Expenses	300-900	709,004.11	1,004,145.03	336,665.82	33.53%
Totals		<u>\$ 2,373,304.76</u>	<u>3,140,858.40</u>	<u>1,068,850.72</u>	34.03%

**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	176,136.13	48,721.67
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>732,184.90</u>	<u>336,665.82</u>
		<u>2,044,996.65</u>		<u>2,373,304.76</u>		<u>1,068,850.72</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		95,509.25	46,685.02	136,577.50	40,878.23	176,136.13	48,721.67
December		-	-	-	-	-	-
January		-	-	-	-	-	-
February		-	-	-	-	-	-
March		-	-	-	-	-	-
April		-	-	-	-	-	-
May		-	-	-	-	-	-
June		-	-	-	-	-	-
	\$	<u>408,216.58</u>	<u>346,298.89</u>	<u>564,391.41</u>	<u>289,801.17</u>	<u>732,184.90</u>	<u>336,665.82</u>
		<u>754,515.47</u>		<u>854,192.58</u>		<u>1,068,850.72</u>	



Western Gateway Elementary School Inc.  
Revenue/Expenditure Summary

Options: Fund: 21, Date Range: 7/2/2023 - 11/30/2023

	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

## Western Gateway Elementary School Inc.

## Revenue/Expenditure Summary

Options: Fund: 81, Date Range: 7/2/2023 - 11/30/2023

	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	\$14,000.00	(\$14,000.00)
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	\$260,000.00	\$0.00	\$258,333.35	\$129,896.27	\$241,666.65	(\$111,770.38)
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	\$6,019.18	\$7,750.01	\$5,980.82	\$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)
<b>Total</b>	<b>\$422,444.69</b>	<b>\$277,000.00</b>	<b>\$0.00</b>	<b>\$285,727.63</b>	<b>\$413,717.06</b>	<b>\$275,101.33</b>	<b>\$138,615.73</b>

Western Gateway Elementary School Inc.  
Revenue/Expenditure Summary

Options: Fund: 86, Date Range: 7/2/2023 - 11/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NONCATEGORICAL FUNDS	\$191,901.88	\$141,886.19	\$0.00	\$333,788.07	\$0.00	\$0.00	\$0.00
Total	\$191,901.88	\$141,886.19	\$0.00	\$333,788.07	\$0.00	\$0.00	\$0.00

**Western Gateway Elementary School Inc.****Revenue/Expenditure Summary****Options:** Fund: 60, Date Range: 7/2/2023 - 11/30/2023

	<b>Begin Balance</b>	<b>Receipts</b>	<b>Adjusting Entries</b>	<b>Payments</b>	<b>Cash End Balance</b>	<b>Unpaid POs</b>	<b>End Balance</b>
815 WGES GENERAL ACTIVITY	\$30,294.34	\$28,235.50	\$0.00	\$20,756.72	\$37,773.12	\$5,100.00	\$32,673.12
816 OSO FAMILY FUND	\$1,655.63	\$612.75	\$0.00	\$283.45	\$1,984.93	\$147.05	\$1,837.88
<b>Total</b>	<b>\$31,949.97</b>	<b>\$28,848.25</b>	<b>\$0.00</b>	<b>\$21,040.17</b>	<b>\$39,758.05</b>	<b>\$5,247.05</b>	<b>\$34,511.00</b>

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

**MONTHLY FINANCIAL REPORT**

**December 31, 2023 and Year to Date**

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**JENKINS & KEMPER**  
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA  
MICHAEL KEMPER, CPA

January 2, 2024

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 December 31, 2023, and the related statements of revenues and expenses – cash basis for the six (6) 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 DECEMBER 31, 2023

	General Fund	Building Fund	Gifts Fund	Activity Fund	Totals
<b>Assets</b>					
Cash	\$ 139,028.93	58,913.90	412,598.10	40,639.05	651,179.98
<b>Liabilities</b>					
Outstanding Payments	25,859.70			316.70	26,176.40
Reserves	6,852.07				6,852.07
Funds Held for Student Organizations				40,322.35	40,322.35
<b>Total Liabilities</b>	32,711.77	-	-	40,639.05	73,350.82
<b>Net Assets</b>	\$ 106,317.16	58,913.90	412,598.10		577,829.16



**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, 2023**

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	EXPENDABLE TRUST AND INSURANCE RECOVERY FUNDS	TOTALS (MEMO. ONLY)
Revenues				
Local sources	\$ 25,025.10	-	466,218.49	491,243.59
State sources	911,157.07			911,157.07
Federal sources	125,971.24			125,971.24
Non-revenue receipts	305.25			305.25
Total revenues	<u>1,062,458.66</u>	<u>-</u>	<u>466,218.49</u>	<u>1,528,677.15</u>
Expenditures				
Instruction	649,515.19		28,846.57	678,361.76
Support services	569,122.45		643,788.09	1,212,910.54
Operation of non-instructional services	73,983.50			73,983.50
Other uses	2,006.05			2,006.05
Total expenditures	<u>1,294,627.19</u>		<u>672,634.66</u>	<u>1,967,261.85</u>
Revenues over (under) expenditures	(232,168.53)	-	(206,416.17)	(438,584.70)
Other financing sources (uses)				
Inter-fund transfers in (out)	<u>(4,667.70)</u>		<u>4,667.70</u>	<u>-</u>
Revenue and other sources over (under) expenditures and other uses	(236,836.23)	-	(201,748.47)	(438,584.70)
Cash fund balance, beginning of year	<u>343,153.39</u>	<u>58,913.90</u>	<u>614,346.57</u>	<u>1,016,413.86</u>
Cash fund balance, end of period	<u>\$ 106,317.16</u>	<u>58,913.90</u>	<u>412,598.10</u>	<u>577,829.16</u>

**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 12/31/22	% of YTD to Actual	2023-24 Budgeted	2023-24 As of 12/31/23	% 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	18,140.31	43.5%	31,000.00	16,412.78	52.9%
Foundation and Salary Incentive Aid	3210	1,628,682.37	469,132.96	28.8%	2,168,093.97	793,588.69	36.6%
Flexible Benefit Allowance	3250	162,086.88	72,939.09	45.0%	227,297.84	76,329.11	33.6%
Reading Sufficiency (prj 367)	3415	18,207.68	18,207.68	100.0%	23,372.80	23,372.80	100.0%
State Textbooks (prj 333)	3420	12,356.76	4,643.30	37.6%	16,935.38	14,838.52	87.6%
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	2,954.79	6.9%	114,179.24	16,275.55	14.3%
Title II pt. A (prj 541)	4271	7,806.13	4,904.36	62.8%	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	13,227.75	30.1%	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	10,000.00	100.0%	10,000.00	-	0.0%
Stronger Connections Grant (prj 715)	4445	-	-	N/A	347,883.64	19,467.31	5.6%
CSP Grant (Proj. 771)	4462	142,548.57	139,412.74	97.8%	-	-	N/A
OSDH Reopening Schools (prj 723)	4689	89,393.47	-	0.0%	-	-	N/A
ESSER III (prj 795)	4689	145,676.95	33,838.39	23.2%	108,885.11	18,737.57	17.2%
Federal Meal Reimbursement	4700	115,457.71	37,180.46	32.2%	95,516.04	61,872.06	64.8%
Prior Year Federal Revenue	4000	156,309.92	156,309.92	100.0%	2,306.15	2,306.15	100.0%
Correcting Entries	5600	-	-	N/A	126.35	305.25	241.6%
Total revenue		<u>2,636,679.96</u>	<u>990,094.87</u>	37.6%	<u>3,309,609.12</u>	<u>1,062,458.66</u>	32.1%
<u>Expenditures</u>							
Payroll		1,664,300.65	700,407.45	42.1%	2,136,713.37	903,021.97	42.3%
Accounts Payable		<u>709,004.11</u>	<u>346,409.02</u>	48.9%	<u>1,006,843.94</u>	<u>391,605.22</u>	38.9%
Total expenditures		<u>2,373,304.76</u>	<u>1,046,816.47</u>	44.1%	<u>3,143,557.31</u>	<u>1,294,627.19</u>	41.2%
Revenue over (under) expenses		263,375.20	(56,721.60)		166,051.81	(232,168.53)	
Net Assets (beginning)	6110	79,053.67	79,053.67	100.0%	343,153.39	343,153.39	100.0%
Other Financing Sources (Uses):							
Transfer to Insurance Recovery		-	-		(4,667.70)	(4,667.70)	
Lapsed/Estopped		<u>724.52</u>	<u>-</u>		<u>-</u>	<u>-</u>	
Ending Net Assets		<u>\$ 343,153.39</u>	<u>22,332.07</u>		<u>\$ 504,537.50</u>	<u>106,317.16</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>	<u>November</u>	<u>December</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	16,412.78	-	3,142.96	3,481.37	3,788.56	850.00	5,149.89
State Aid	793,588.69	-	158,717.74	158,717.74	158,717.73	158,717.74	158,717.74
Flexible Benefits Allowance	76,329.11	-	14,798.46	15,733.18	15,265.83	15,265.82	15,265.82
Reading Sufficiency	23,372.80	-	-	-	-	-	23,372.80
State Textbooks (prj 333)	14,838.52	-	14,838.52	-	-	-	-
School Resource Officer (prj 376)	3,027.95	-	-	-	3,027.95	-	-
Title I, pt. A (prj 511)	16,275.55	-	-	-	-	-	16,275.55
Special Education (prj 621)	6,933.98	-	-	-	6,933.98	-	-
Special Education - Preschool (prj 641)	378.62	-	-	-	378.62	-	-
Stronger Connections Grant (prj 715)	21,583.67	2,116.36	-	-	-	-	19,467.31
COVID Prevention (prj 723)	189.79	189.79	-	-	-	-	-
ESSER III (prj 795)	18,737.57	-	-	-	-	-	18,737.57
Federal Child Nutrition Program	61,872.06	-	-	10,435.38	27,448.11	-	23,988.57
Non-revenue sources	305.25	-	-	82.65	-	43.70	178.90
	<u>1,062,458.66</u>	<u>5,038.47</u>	<u>197,377.68</u>	<u>188,450.32</u>	<u>215,560.78</u>	<u>174,877.26</u>	<u>281,154.15</u>

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

<b>Classification (Project-Object)</b>	<b>Object</b>	<b>2022-23 Actuals</b>	<b>2023-24 Original Budget</b>	<b>2023-24 As of 12/31/23</b>	<b>% of YTD to Budg.</b>
<b>General Fund &amp; Local Codes (Proj. 000)</b>					
Salaries	100	\$ 1,013,955.47	1,088,257.32	543,567.84	49.95%
Employee Benefits	200	224,277.02	319,141.52	120,253.11	37.68%
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	3,000.00	16.67%
Educational Services	320	8,032.00	30,500.00	6,135.50	20.12%
Accounting Services	331	23,750.00	24,600.00	13,800.00	56.10%
Medical Services	336	25,235.00	30,250.00	6,101.38	20.17%
Security Services	344	2,271.00	790.00	190.00	24.05%
Technology Related Services	346	-	298.05	298.05	100.00%
Legal Services	354	3,475.00	12,000.00	650.00	5.42%
Professional Development	359	578.76	-	-	N/A
Water Service	411	7,072.30	8,500.00	7,106.16	83.60%
Cleaning Services	421	34,588.40	67,500.00	32,512.40	48.17%
Disposal Services	423	2,914.17	4,500.00	1,606.47	35.70%
Pest Control	424	350.00	500.00	350.00	70.00%
Lawn Care Services	426	7,853.15	11,000.00	7,073.82	64.31%
Repairs and Maintenance Services	430	65,053.09	59,230.00	26,436.59	44.63%
Insurance Services	520	62,009.00	82,430.00	80,728.00	97.94%
Communications Services	530	10,593.69	15,705.00	6,897.40	43.92%
Advertising	540	199.50	1,200.00	197.40	16.45%
Printing Services	550	674.25	804.00	304.00	37.81%
Out-of-District Travel	580	1,098.98	1,860.00	-	0.00%
General Supplies	600	11,737.42	75,383.00	15,477.25	20.53%
Building/Janitorial Supplies	618	12,351.02	18,255.00	8,684.19	47.57%
Electricity	624	26,604.32	25,000.00	15,761.31	63.05%
Natural Gas	627	9,417.84	10,000.00	2,006.93	20.07%
Books	640	28,641.86	44,000.00	1,360.58	3.09%
Furniture and Fixtures	651	1,349.05	8,000.00	2,381.29	29.77%
Technology Supply/Software	653	12,685.33	16,000.00	12,550.72	78.44%
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	4,215.25	44.37%
Sponsor Fees	805	16,966.85	20,000.00	7,935.90	39.68%
Dues and Fees	810	7,655.95	7,182.00	6,516.80	90.74%
Registrations	860	1,475.00	10,500.00	-	0.00%
Reimbursement/Correcting Entries	900	-	170.05	170.05	100.00%
Subtotal		1,660,192.13	2,037,655.19	940,028.27	46.13%
<b>Donations - Inasmuch (Proj. 001)</b>					
Office Supplies and Tech	600	-	5,950.00	5,950.00	100.00%
Subtotal		-	5,950.00	5,950.00	100.00%
<b>TFCU (Proj. 007)</b>					
Printing	550	979.95	-	-	N/A
Technology/Furniture and Fixtures	730	440.05	-	-	N/A
Subtotal		1,420.00	-	-	N/A
<b>Rotary (Proj. 011)</b>					
General Supplies	600	5,014.79	-	-	N/A
Subtotal		5,014.79	-	-	N/A
<b>Child Nutrition Program (Proj. various CNP)</b>					
Cleaning/Disposal Services	420	1,450.00	2,000.00	775.00	38.75%
Food Service Management	570	138,959.96	175,000.00	72,578.50	41.47%
Kitchen Products and Supplies	600	1,003.08	1,130.00	630.00	55.75%
Subtotal		141,413.04	178,130.00	73,983.50	41.53%

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

<b>Classification (Project-Object)</b>	<b>Object</b>	<b>2022-23 Actuals</b>	<b>2023-24 Original Budget</b>	<b>2023-24 As of 12/31/23</b>	<b>% of YTD to Budg.</b>
<b>Flexible Benefit Allowance (Proj. 331-335)</b>					
Salaries/Employee Benefits	100-299	164,442.28	220,429.42	89,651.71	40.67%
<b>State Textbooks (Proj. 333)</b>					
Books	640	17,145.49	16,935.38	-	0.00%
Subtotal		17,145.49	16,935.38	-	0.00%
<b>Reading Sufficiency (Proj. 367)</b>					
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%
<b>School Resource Officer (Proj. 376)</b>					
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	4,707.95	30.37%
Subtotal		-	92,000.00	10,314.95	11.21%
<b>Title I, Part A (Proj. 511)</b>					
Salaries/Employee Benefits	100-299	55,615.83	86,150.00	39,464.74	45.81%
General Supplies	600	-	900.00	-	0.00%
Subtotal		55,615.83	87,050.00	39,464.74	45.34%
<b>Special Education Prof Dev (Proj. 615)</b>					
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%
<b>Special Education (Proj. 621)</b>					
Salaries/Employee Benefits	100-299	29,437.77	29,000.00	13,586.86	46.85%
Medical Services	336	11,104.22	15,000.00	13,387.50	89.25%
Subtotal		40,541.99	44,000.00	26,974.36	61.31%
<b>Preschool (Proj. 641)</b>					
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%
<b>Stronger Connections Grant (Proj. 715)</b>					
Salaries/Employee Benefits	100-299	-	284,850.00	48,332.99	16.97%
Professional Services	300	-	9,400.00	405.00	4.31%
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	56,574.82	16.26%
<b>OSDH Reopening Schools (Proj. 723)</b>					
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**

<b>Classification (Project-Object)</b>	<b>Object</b>	<b>2022-23 Actuals</b>	<b>2023-24 Original Budget</b>	<b>2023-24 As of 12/31/23</b>	<b>% of YTD to Budg.</b>
<b>CSP Grant - OPSRC (Proj. 771)</b>					
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
<b>ESSER III (Proj. 795)</b>					
Salaries/Employee Benefits	100-299	133,293.94	108,885.11	48,164.72	44.23%
Subtotal		<u>133,293.94</u>	<u>108,885.11</u>	<u>48,164.72</u>	44.23%
<b>Grand Total</b>		<u>2,373,304.76</u>	<u>3,143,557.31</u>	<u>1,294,627.19</u>	41.18%
Payroll Expenses	100-200	1,664,300.65	2,136,713.37	903,021.97	42.26%
Non-Payroll Expenses	300-900	709,004.11	1,006,843.94	391,605.22	38.89%
Totals		<u>\$ 2,373,304.76</u>	<u>3,143,557.31</u>	<u>1,294,627.19</u>	41.18%

**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	176,136.13	48,721.67
December		94,081.25	34,289.35	136,016.04	56,607.85	170,837.07	54,939.40
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>903,021.97</u>	<u>391,605.22</u>
		<u>2,044,996.65</u>		<u>2,373,304.76</u>		<u>1,294,627.19</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		95,509.25	46,685.02	136,577.50	40,878.23	176,136.13	48,721.67
December		94,081.25	34,289.35	136,016.04	56,607.85	170,837.07	54,939.40
January		-	-	-	-	-	-
February		-	-	-	-	-	-
March		-	-	-	-	-	-
April		-	-	-	-	-	-
May		-	-	-	-	-	-
June		-	-	-	-	-	-
	\$	<u>502,297.83</u>	<u>380,588.24</u>	<u>700,407.45</u>	<u>346,409.02</u>	<u>903,021.97</u>	<u>391,605.22</u>
		<u>882,886.07</u>		<u>1,046,816.47</u>		<u>1,294,627.19</u>	



Western Gateway Elementary School Inc.  
Revenue/Expenditure Summary

Options: Fund: 21, Date Range: 7/2/2023 - 12/31/2023

	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

**Western Gateway Elementary School Inc.****Revenue/Expenditure Summary****Options:** Fund: 81, Date Range: 7/2/2023 - 12/31/2023

	<b>Begin Balance</b>	<b>Receipts</b>	<b>Adjusting Entries</b>	<b>Payments</b>	<b>Cash End Balance</b>	<b>Unpaid POs</b>	<b>End Balance</b>
000 NONCATEGORICAL FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000.00	(\$14,000.00)
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	\$312,000.00	\$0.00	\$310,000.02	\$130,229.60	\$189,999.98	(\$59,770.38)
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	\$7,471.47	\$6,297.72	\$4,528.53	\$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)
<b>Total</b>	<b>\$422,444.69</b>	<b>\$329,000.00</b>	<b>\$0.00</b>	<b>\$338,846.59</b>	<b>\$412,598.10</b>	<b>\$221,982.37</b>	<b>\$190,615.73</b>

Western Gateway Elementary School Inc.  
Revenue/Expenditure Summary

Options: Fund: 86, Date Range: 7/2/2023 - 12/31/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NONCATEGORICAL FUNDS	\$191,901.88	\$141,886.19	\$0.00	\$333,788.07	\$0.00	\$0.00	\$0.00
Total	\$191,901.88	\$141,886.19	\$0.00	\$333,788.07	\$0.00	\$0.00	\$0.00

Western Gateway Elementary School Inc.  
Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 7/2/2023 - 12/31/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
815 WGES GENERAL ACTIVITY	\$30,294.34	\$28,565.50	\$0.00	\$21,073.42	\$37,786.42	\$4,878.31	\$32,908.11
816 OSO FAMILY FUND	\$1,655.63	\$1,163.75	\$0.00	\$283.45	\$2,535.93	\$147.05	\$2,388.88
Total	\$31,949.97	\$29,729.25	\$0.00	\$21,356.87	\$40,322.35	\$5,025.36	\$35,296.99



**BLEDSON, HEWETT & GULLEKSON**  
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December 1, 2023

Ms. Heather Zacarias, Superintendent  
Western Gateway Elementary School  
1300 SW 15<sup>th</sup> 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, 2023**

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, 2023

**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](http://www.westerngateway.school)

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026  
OKLAHOMA COUNTY, OKLAHOMA  
JUNE 30, 2023

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WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026  
OKLAHOMA COUNTY, OKLAHOMA  
JUNE 30, 2023

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

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of Education  
Western Gateway Elementary School District No. 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 No. E-026, Oklahoma City, Oklahoma County Oklahoma (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### *Qualified Opinion on Regulatory Basis of Accounting*

In our opinion, except for the effects of the matter discussed in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" section of our report, the combined financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balances arising from regulatory basis transactions of each fund type and account group of the District as of June 30, 2023, and the revenues it received and expenditures it paid and encumbered for the year then ended, in accordance with the financial reporting provisions of the Oklahoma State Department of Education as 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, 2023, 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 qualified audit opinions.

### *Basis for Qualified Opinion on Regulatory Basis of Accounting*

As discussed in Note 1, the financial statements referred to above do not include the General Fixed Asset Account Group, which is a departure from the regulatory basis of accounting prescribed or permitted by the Oklahoma State Department of Education. The amount that should be recorded in the General Fixed Asset Account Group is not known.

### ***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 1, 2023 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 1, 2023



**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 No. 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 No. E-026, Oklahoma City, Oklahoma County, Oklahoma (the District), as of and for the year ended June 30, 2023, 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 1, 2023, 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 qualified because the omission of the general fixed asset account group results in an incomplete presentation with respect to the presentation of financial statements 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, noncompliance 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 District'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 1, 2023

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
DISPOSITION OF PRIOR YEAR'S SIGNIFICANT DEFICIENCIES AND MATERIAL  
INSTANCES OF NONCOMPLIANCE  
JUNE 30, 2023

There were no prior year significant deficiencies or material instances of noncompliance.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
SCHEDULE OF AUDIT RESULTS, FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2023

**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, 2023

	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPES	TOTALS (MEMORANDUM ONLY)
<u>ASSETS</u>	<u>GENERAL FUND</u>	<u>EXPENDABLE TRUST AND AGENCY FUNDS</u>	
Cash	\$ 551,132	669,364	1,220,496
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Warrants/checks payable	\$ 149,741		149,741
Encumbrances	58,238	23,067	81,305
Funds held for school organizations		31,950	31,950
Total liabilities	207,979	55,017	262,996
Fund Balances:			
Restricted		614,347	614,347
Unassigned	343,153		343,153
Cash fund balances	343,153	614,347	957,500
Total Liabilities and Fund Balance	\$ 551,132	669,364	1,220,496

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, 2023

	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPES EXPENDABLE TRUST FUNDS	TOTALS (MEMORANDUM ONLY)
	GENERAL		
Revenues:			
Local sources	\$ 59,205	952,348	1,011,553
State sources	1,822,273		1,822,273
Federal sources	755,159		755,159
Nonrevenue receipts	42	22	64
Total revenues	<u>2,636,679</u>	<u>952,370</u>	<u>3,589,049</u>
Expenditures:			
Instruction	1,282,345	38,407	1,320,752
Support services	949,547	620,471	1,570,018
Operation of noninstruction services	141,413		141,413
Other outlays:			
Correcting entry		22	22
Total expenditures	<u>2,373,305</u>	<u>658,900</u>	<u>3,032,205</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	263,374	293,470	556,844
Other financing sources (uses):			
Adjustments to prior year encumbrances	<u>725</u>	<u>0</u>	<u>0</u>
Excess of revenues collected over (under) expenditures	264,099	293,470	556,844
Cash fund balance, beginning of year	<u>79,054</u>	<u>320,877</u>	<u>399,931</u>
Cash fund balance, end of year	<u>\$ 343,153</u>	<u>614,347</u>	<u>957,500</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, 2023

	GENERAL FUND		
	Original / Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
Local sources	\$ 231,500	59,205	189,913
State sources	1,627,596	1,822,273	1,128,322
Federal sources	552,829	755,159	601,811
Nonrevenue receipts		42	320
Total revenues collected	<u>2,411,925</u>	<u>2,636,679</u>	<u>1,920,366</u>
Expenditures:			
Instruction	1,400,019	1,282,345	1,151,082
Support services	949,547	949,547	757,617
Operation of noninstructional services	141,413	141,413	105,870
Other outlays:			
Correcting entry			320
Charter school reimbursement			30,107
Total expenditures	<u>2,490,979</u>	<u>2,373,305</u>	<u>2,044,996</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses):	(79,054)	263,374	(124,630)
Other financing sources (uses):			
Adjustments to prior year encumbrances	<u>0</u>	<u>725</u>	<u>203,684</u>
Excess of revenues collected over (under) expenditures	(79,054)	264,099	79,054
Cash fund balance, beginning of year	<u>79,054</u>	<u>79,054</u>	<u>0</u>
Cash fund balance, end of year	<u>\$ 0</u>	<u>343,153</u>	<u>79,054</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, 2023

**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 2022-23 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, 2023

**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, 2023

**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 2022-23 fiscal year.

Building Fund – The building fund consists solely of monies derived from the Redbud Grant 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 2022-23 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 2022-23 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, 2023

**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 and an insurance recovery fund during the 2022-23 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.

Insurance Recovery Fund – The insurance recovery fund accounts for all types of insurance recoveries, major reimbursements and reserves for property repairs and replacements.

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, 2023

**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, 2023

**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 2022-23 Estimate of Needs was not amended by any supplemental appropriations. Any supplemental appropriations must be approved by the County Clerk's Office.

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, 2023

**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, 2023 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, 2023

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, 2023

**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, 2023

**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.

Nonrevenue Receipts – Nonrevenue 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, 2023

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd**

**F. Revenue and Expenditures – cont'd**

Operation of Noninstructional Services Expenditures – Activities concerned with providing noninstructional 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 non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.



WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2023

## 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, 2023 were \$1,247,460 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, 2023

**3. INTERFUND RECEIVABLES AND PAYABLES**

There were no interfund receivables or payables at June 30, 2023.

**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 2022-23 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, 2023

**4. EMPLOYEE RETIREMENT SYSTEM – cont'd**

Annual Pension Cost

The District's total contributions for 2023 and 2022 were \$204,449 and \$136,372, respectively. Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2023. 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](http://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, 2023.

**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, 2023

## 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 2022-23 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 2022-23 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. 15<sup>th</sup> 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 \$470,000 to Wheeler Community Foundation, Inc. during the 2022-23 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 2022-23 fiscal year, the Foundation donated approximately \$532,000 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, 2023

	EXPENDABLE TRUST FUNDS		AGENCY FUNDS	
	GIFTS AND ENDOWMENTS FUND	CASUALTY/ FLOOD INSURANCE FUND	SCHOOL ACTIVITY FUNDS	TOTAL
<u>ASSETS</u>				
Cash & Investments	\$ 422,445	214,969	31,950	669,364
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Encumbrances	\$	23,067		23,067
Funds held for school organizations			31,950	31,950
Total Liabilities	0	23,067	31,950	55,017
Fund Balance:				
Restricted	422,445	191,902	0	614,347
Total Liabilities and Fund Balance	\$ 422,445	214,969	31,950	669,364

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES  
 IN CASH FUND BALANCES - ALL FIDUCIARY FUNDS - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2023

	GIFTS FUND	CASUALTY/ FLOOD INSURANCE FUND	TOTAL
Revenues Collected:			
Local sources	\$ 604,178	348,170	952,348
Nonrevenue receipts	22		22
Total revenues collected	<u>604,200</u>	<u>348,170</u>	<u>952,370</u>
Expenditures:			
Instruction	14,349	24,058	38,407
Support services	488,261	132,210	620,471
Other outlays:			
Correcting entry	22		22
Total expenditures	<u>502,632</u>	<u>156,268</u>	<u>658,900</u>
Excess of revenues collected over (under) expenditures	101,568	191,902	293,470
Cash fund balances, beginning of year	<u>320,877</u>	<u>0</u>	<u>320,877</u>
Cash fund balances, end of year	<u><u>\$ 422,445</u></u>	<u><u>191,902</u></u>	<u><u>614,347</u></u>

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, 2023

	BALANCE 7-01-22	ADDITIONS	TRANSFERS/ ADJUSTMENTS	DEDUCTIONS	BALANCE 6-30-23
<u>ASSETS</u>					
Cash	\$ 0	35,863	0	13,540	31,950
<u>LIABILITIES</u>					
Funds held for school organizations:					
Uniforms	\$ 7,919	31,526	(37,942)	1,503	0
Smart dismissal	210	23	(233)	0	0
Child nutrition clearing	43	0		43	0
Yard signs	0	239	(239)	0	0
Field trips	305	0	(305)	0	0
School pictures	1,150	0	(1,150)	0	0
Fun Run	0	205	6,948	7,153	0
WGES general activity	0	2,404	31,538	3,648	30,294
OSO family fund	0	1,466	1,383	1,193	1,656
Total Liabilities	\$ 0	35,863	0	13,540	31,950



**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, 2023

Federal Grantor / Pass Through Grantor / Program Title	Fed. Asst. Listing Number	OCAS Project No.	Program or Award Amount	Balance at 7/1/22	Revenue Collected	Total Expenditures	Balance at 6/30/23
<u>U.S. Department of Education</u>							
<u>Passed Through State Department of Education:</u>							
Title I, Basic Programs	84.010	511	\$ 50,938		42,977	42,977	
Title I, Basic Programs, 2021-22	84.010	799		7,237	7,237		
Title II, Part A	84.367	541	7,806		7,806	7,806	
Title IV, Part A	84.424	552	10,000		10,000	10,000	
Title IV, Part A, Stronger Connections	84.424F	715	350,000			2,116	2,116
ARP IDEA-B Flow Through, 2021-22	84.027X	799		8,223	8,223		
ARP IDEA-B Preschool, 2021-22	84.027X	799		543	543		
IDEA-B Flow Through	84.027	621	43,891		43,891	43,891	
IDEA-B Prof Develop, District	84.027	615	956		863	863	
IDEA-B Preschool	84.173	641	236		236	236	
CDC Reopening Schools	93.323	723	89,583		89,393	89,583	190
CDC Reopening Schools, 2021-22	93.323	799		27,039	27,039		
<u>COVID-19 ESF:</u>							
ESSER II, 2021-22	84.425D	799		113,268	113,268		
ARP ESSER III	84.425U	795	254,562		145,677	145,677	
Total COVID-19 ESF			<u>254,562</u>	<u>113,268</u>	<u>258,945</u>	<u>145,677</u>	<u>0</u>
Sub Total			<u>807,972</u>	<u>156,310</u>	<u>497,153</u>	<u>343,149</u>	<u>2,306</u>
<u>U.S. Department of Agriculture:</u>							
<u>Passed Through State Department of Education</u>							
<u>Child Nutrition Programs:</u>							
School breakfast program	10.553	764			19,879	40,637	
National school lunch program	10.555	763			80,664	80,664	
Supply chain assistance	10.555	759			14,286	14,287	
Sub Total					<u>114,829</u>	<u>135,588</u>	
<u>Other Child Nutrition Programs:</u>							
P-EBT	10.649	760			628	628	
<u>Other Federal Assistance:</u>							
CSP Grant	84.282	771	396,798		54,782	54,782	
CSP Grant, 2021-22	84.282	799		87,767	87,767		
Sub Total			<u>396,798</u>	<u>87,767</u>	<u>142,549</u>	<u>54,782</u>	<u>0</u>
Total Federal Assistance			<u>\$ 1,204,770</u>	<u>244,077</u>	<u>755,159</u>	<u>534,147</u>	<u>2,306</u>

**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, 2023


<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	7/1/22 - 7/1/23
	Superintendent	LSM1519114	100,000	6/1/22 - 6/1/23
	Encumbrance Clerk	LSM1519117	10,000	6/1/22 - 6/1/23
	Minutes Clerk	LSM1519117	10,000	6/1/22 - 6/1/23
	Activity Fund Custodian	LSM1519117	10,000	6/1/22 - 6/1/23

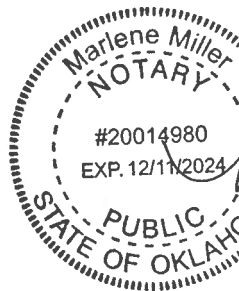
WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT  
JULY 1, 2022 TO JUNE 30, 2023

State of Oklahoma            )  
                                          ) ss  
County of Tulsa            )

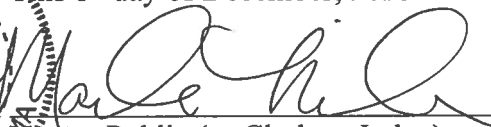
The undersigned auditing firm of lawful ages, being first duly sworn on oath says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with Western Gateway Elementary School for the audit year 2022-23.

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

By   
Authorized Agent



Subscribed and sworn to before me  
This 1<sup>st</sup> day of December, 2023

  
Notary Public (or Clerk or Judge)

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



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

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

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

December 1, 2023

Ms. Heather Zacarias, Superintendent  
Western Gateway Elementary School  
1300 SW 15<sup>th</sup> 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

# Brightwell Marketplace Memorandum of Understanding

## WHY THIS DOCUMENT MATTERS

The Brightwell Marketplace is a place where impact investors can find nonprofit organizations that are interested in a Brightwell solar project. The following document provides evidence of approval that the nonprofit organization is willing to be included in the Brightwell Marketplace along with other non binding terms.



## **MEMORANDUM OF UNDERSTANDING**

THIS **MEMORANDUM OF UNDERSTANDING ("MOU")**, dated 01/15/2024, outlines certain terms between Brightwell Capital Partners LLC, an Oklahoma Limited Liability Company ("BRIGHTWELL") and Western Gateway Elementary "Western Gateway Elementary". This MOU is not a binding commitment on BRIGHTWELL or Western Gateway Elementary. BRIGHTWELL and Western Gateway Elementary are each individually a "Party" and are collectively referred to as the "Parties."

### **1. BACKGROUND**

- A.** The Parties wish to work toward a potential solar project to benefit Western Gateway Elementary ("PROPOSED PROJECT") as outlined in this MOU; and
- B.** The Parties wish to record their understandings in relation to PROPOSED PROJECT.

- 2. Purpose and Project.** This MOU provides affirmation that Western Gateway Elementary approves PROPOSED PROJECT being included on the Brightwell Marketplace and sets out the basic terms upon which the Parties and impact investor(s) will consider working with each other on PROPOSED PROJECT.
- 3. Nonbinding.** The Parties agree this MOU constitutes a non-binding expression of the Parties mutual understanding regarding the PROPOSED PROJECT.
- 4. Term and Termination.** The understandings outlined in this MOU shall subsist until January 16th, 2025. The term may be extended only by agreement of both Parties in writing. Either Party may notify the other that they wish to terminate their efforts toward the PROPOSED PROJECT with thirty days' notice.
- 5. Actions and Alignment.** Below are items on which alignment will be needed on PROPOSED PROJECT before posting to the Brightwell Marketplace:
  - Project name and brief description
  - Confirm roof conditions
  - Approval of solar installer
  - Agreement on project installation timeline
  - Recognition that Western Gateway Elementary will be responsible for property insurance on the solar energy system
  - Marketing: Approve and provide the following: logo, likeness, photos, videos, tags, overview of Western Gateway Elementary, 3 core values, theme (colors), social links
- 6. Financial Terms.** Below are the maximum acceptable financial terms that Western Gateway Elementary is willing to consider under an Energy Management Services Agreement ("EMSA") between it and impact investor(s):
  - EMSA (Years 1-6): The annual service rate is \$20,586.00 for year 1, to increase 1.5% per year through year 6.
  - EMSA (Years 7-30): The annual service rate is \$22,509.00 for year 7, to increase 1.5% per year through year 30.
  - Preferred Investor Characteristics: None.
- 7. No Partnership or Joint Venture.** Nothing contained in this MOU will constitute or be construed to be or create a partnership or joint venture between or among BRIGHTWELL and Western Gateway Elementary or their respective successors or assigns. The Parties understand and agree that this MOU does not make either Party an agent or legal representative for the other for any purpose whatsoever. No Party is granted, by this MOU or otherwise, any right or authority to assume or create any obligation or responsibilities, express or implied, on behalf of or in the name of any other Party, or to bind any other Party in any manner whatsoever.

[Signature Page Follows]



**IN WITNESS WHEREOF**, each of the Parties has caused this MOU to be executed by its duly authorized representative as of the day and year first above written.

<b>Brightwell</b>	
Brightwell Capital Partners LLC	
By:	_____
Full Name:	_____
Title:	_____

<b>Western Gateway Elementary</b>	
Western Gateway Elementary	
By:	_____
Full Name:	_____
Title:	_____



# Western Gateway Elementary: *Powering Impact through Solar*



#### Why We Are Here

We envision a world where nonprofits in our community are *powered by the generosity* of our residents.

#### BETTER TOGETHER

Brightwell is a solar capital partner that helps impact investors provide power to the mission of nonprofits they love for decades to come. This project was put together for **John Doe** and **Western Gateway Elementary**.



# Western Gateway Elementary Solar Project

We worked with **EightTwenty**—a local solar installer—and have designed and recommend installing a 138 kW system to offset **100%** of your current energy needs. This will offset approximately **88%** of your energy bill.

## About this Project

Proposed System Size	138 kW
Total Annual Offset	100%
Total Panels	276 Panels
Power Produced	207,637 kWh/yr
Carbon Offset	240,000 lbs CO <sub>2</sub>
Annual Pre-Solar	\$29,203
Annual Post-Solar	\$3,471





# Solar powers *your mission*

A solar project does more for your organization than just keeping the lights on.



## Stewardship

Going solar will allow Western Gateway Elementary to be good stewards of finances and natural resources. This project will save millions in operational costs and provide a reduction in carbon output of over **120 tons annually**.

**Power Your Community**



## Mission-Driven

**Power the Western Gateway Elementary Mission.** Every dollar Western Gateway Elementary does not have to spend on electricity is a dollar that goes into its mission rather than keeping the lights on.

**Power Your Mission**



## Forward-Looking

This project will allow for 30+ years of **energy independence** in the state of Oklahoma, creating an **endowment** for the next generation.

**Power Your Future**

# Western Gateway Elementary *cannot* access all solar tax incentives

Western Gateway Elementary pays \$29,203 a year in electric utility costs—and **that price is rising at historic rates**. Solar power, the cheapest form of energy, is the solution. The federal government is incentivizing this energy transition with the largest tax incentive package in world history through 2034. Under this legislation Western Gateway Elementary can only access solar investment tax credits - not bonus depreciation.

How can Western Gateway Elementary capture even more benefit?







## Find an impact investor that has tax liability and *power Western Gateway Elementary for 30+ years*

John Doe

### Becomes an *Impact Investor*

By becoming an impact investor in solar, John Doe is incentivized with solar investment tax credits, bonus depreciation and an Energy Management Service Agreement (EMSA) to build a solar project for Western Gateway Elementary. **This puts him in a position to set generous terms for the organization he loves.**

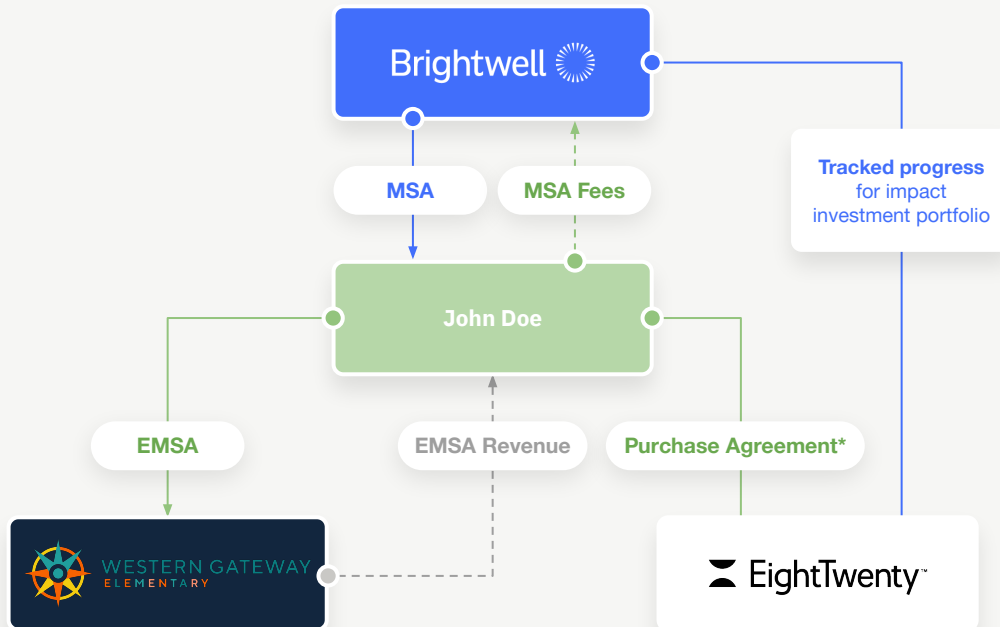


### Goes solar with *zero out-of-pocket*

Western Gateway Elementary gets to go Solar with zero capital out of pocket. Even better, Western Gateway Elementary locks in this portion of operating expense for the next 30 years at very favorable terms. **This eliminates exposure to fast rising electric costs and saves over \$595,219.**



# Brightwell Solar Funding Model





## Critical *impact details*

A Brightwell Solar Impact project is built around these key elements

01

### Sign an EMSA

John Doe signs an Energy Management Service Agreement (EMSA) with Western Gateway Elementary to make quarterly payments based on agreed upon terms. Brightwell then works with EightTwenty to install the solar solution on the building.

02

### Production Guarantee

This system will generate 207,637 kWh kWh per year, **offsetting roughly 100%** of Western Gateway Elementary's current energy usage. The usage can go up or down, but solar will produce this amount of energy and is guaranteed at 90% of this level.

03

### Locked-in Electric Rate

The EMSA will be for \$20,586 and stay at this rate for 6 years, eliminating any exposure to electric increase. In years 7-30, energy **costs drop to \$22,509 a year**, creating even more savings.

04

### Pain-free Project & Maintenance

The project is **managed and executed by Brightwell** in order to manage the install, maintain and operate the system, provide industry best warranties, and perform annual operations and maintenance inspections.





### 30-Year Benefit

# Understanding the Numbers at *Year* 30

YEAR	SAVINGS POST-SOLAR	EMSA	INSURANCE	ANNUAL CASH FLOW	CUMULATIVE CASH FLOW
2025	\$25,732	\$20,586	(\$515)	\$4,631	\$4,631
2026	\$26,710	\$20,894	(\$534)	\$5,282	\$9,913
2027	\$27,725	\$21,208	(\$554)	\$5,962	\$15,875
2028	\$28,778	\$21,526	(\$576)	\$6,677	\$22,552
2029	\$29,872	\$21,849	(\$597)	\$7,425	\$29,977
2030	\$31,007	\$22,177	(\$620)	\$8,210	\$38,187
2031	\$32,185	\$22,509	(\$644)	\$9,033	\$47,220
2032	\$33,408	\$22,847	(\$668)	\$9,893	\$57,113
2033	\$34,678	\$23,190	(\$694)	\$10,794	\$67,907
2034	\$35,996	\$23,537	(\$720)	\$11,739	\$79,646
2035	\$37,363	\$23,890	(\$747)	\$12,726	\$92,372
2036	\$38,783	\$24,249	(\$776)	\$13,759	\$106,131
2037	\$40,257	\$24,613	(\$805)	\$14,839	\$120,970
2038	\$41,787	\$24,982	(\$836)	\$15,969	\$136,939
2039	\$43,375	\$25,356	(\$867)	\$17,151	\$154,090
2040	\$45,023	\$25,737	(\$900)	\$18,385	\$172,475
2041	\$46,734	\$26,123	(\$935)	\$19,676	\$192,151
2042	\$48,510	\$26,515	(\$970)	\$21,025	\$213,176
2043	\$50,353	\$26,912	(\$1,007)	\$22,434	\$235,610
2044	\$52,266	\$27,316	(\$1,045)	\$23,905	\$259,515
2045	\$54,253	\$27,726	(\$1,085)	\$25,442	\$284,957
2046	\$56,314	\$28,142	(\$1,126)	\$27,046	\$312,003
2047	\$58,454	\$28,564	(\$1,169)	\$28,721	\$340,724
2048	\$60,675	\$28,992	(\$1,214)	\$30,470	\$371,194
2049	\$62,981	\$29,427	(\$1,260)	\$32,294	\$403,488
2050	\$65,374	\$29,869	(\$1,307)	\$34,198	\$437,686
2051	\$67,859	\$30,317	(\$1,357)	\$36,184	\$473,870
2052	\$70,437	\$30,771	(\$1,409)	\$38,257	\$512,127
2053	\$73,114	\$31,233	(\$1,462)	\$40,419	\$552,546
2054	\$75,892	\$31,701	(\$1,518)	\$42,673	\$595,219



# What makes this opportunity *possible*?

The **Inflation Reduction Act** created **\$369B of uncapped dollars** for solar development through 2034. Now is the time to make an impact.

- 
- ✓ **Solar Investment Tax Credits (ITC)**  
The United States federal government incentivizes solar development with a **30% tax credit through 2032.**
  - ✓ **Bonus Depreciation**  
Solar qualifies for accelerated depreciation and a **5-year MACRS schedule.**
  - ✓ **Commercial Adders**  
As a commercial solar developer, you can qualify for up to four 10% adders that stack on top of 0% based on the project location and attributes.
  - ✓ **Grants**  
Some projects qualify for solar energy grants and USDA REAP grants, adding accretive value to your investment and impact.

# FAQs

How does this affect our insurance?



Will this affect our roof?



Who services the panels?



## Insuring your solar system

When going solar, John Doe maintains general liability and excess liability and Western Gateway Elementary maintains property insurance. Brightwell will provide you the system information Western Gateway Elementary will need to provide John Doe a **Certificate of Insurance (COI)** showing that John Doe Inc is the named insured loss payee on the solar energy system to ensure the project is properly covered.

Most insurance companies are familiar with solar panels and your premium doesn't move much. Once we have you get the quote and the completed COI, we will add it to the model so you understand your full financial picture.

# FAQs

How does this affect our insurance?



**Will this affect our roof?**



Who services the panels?



## Craftsmanship Guarantee

When installing solar, we evaluate your roof to ensure we optimize our solution to install on it. As a part of our process, we work with the installer to limit penetrations, get a structural engineer's stamp, and typically install a system that weighs less per foot than the weight of a live load (person walking on it).

**All of this is backed by a 5-year craftsmanship warranty eliminating any roof concern.**

# FAQs

---

How does this affect our insurance?



---

Will this affect our roof?



---

Who services the panels?



## Maintenance & Operations

Solar panels need very little maintenance. That said, the **EMSA comes with monitoring and an annual maintenance inspection** to ensure the system stays in peak condition. This operations and maintenance contract is run through the life of the EMSA and can be extended if desired.

## 2023-24 CERTIFIED STAFF EMPLOYMENT AGREEMENT

This Employment Agreement ("Agreement") is made and entered into effective as of January 2, 2024, by and between Western Gateway Elementary School, Inc. an Oklahoma public charter school, (hereinafter referred to as "Employer" or "School") and Bruce Doane (hereinafter referred to as "Employee"). In consideration of the mutual covenants set forth below, Employer agrees to hire Employee and Employee agrees to be employed by Employer on the following terms and conditions:

### I. DESCRIPTION OF DUTIES

#### A. Name of Position:

The Employee shall be employed in the capacity of: Certified Teacher

#### B. Employee Duties:

The job description attached outlines the essential job functions or duties of this position. Employee shall also perform such other duties as are customarily performed by other persons in similar such positions, as well as such other duties as may be assigned from time to time by the Employer. School may unilaterally change the essential job functions and duties of employee's position during the employment. **Employee's duties shall include at least one hundred eighty (180) instructional days, or, in any event, not less than the annual minimum number of hours of instruction required by State law.** Employee shall report for duty on the date requested by the Head of School.

#### C. Adherences to Employer's Policies, Procedures, Rules and Regulations:

Employee shall adhere to all of the policies, procedures, rules and regulations set forth by the Employer as well as any applicable law. Employee shall be responsible to be familiar with any policies, procedures, rules and regulations and laws applicable to him/her. These policies, procedures, rules and regulations include, but are not limited to, those set forth within the Employee Handbook, any summary benefit plan descriptions, or any other personnel practices or policies of Employer. To the extent that Employer's policies, procedures, rules and regulations conflict with the terms of this Agreement, the specific terms of this Agreement will control.

#### D. Duty of Loyalty, Confidentiality, Candor and Best Efforts:

Employee shall devote all of his/her working time, attention, knowledge, and skills to Employer's interests and shall do so in good faith, with best efforts, and to the reasonable satisfaction of the Employer. Employee understands that they shall only be entitled to the compensation and benefits as set forth in this Agreement and the Employee Handbook. Employee shall not disclose any confidential student, staff and/or School information and/or communication. Employee shall be honest and forthright with School administration. Employee also agrees not to use any in-class activities, hours, and/or students for any personal or non-School purpose or benefit of the Employee (including any personal educational benefit of the Employee) without the express written approval of the supervising teacher and the Head of the School, or designee.

### II. COMPENSATION TERMS

#### A. Compensation:

The employee shall receive an annual base salary of \$\_\_\_\_\_ (step 0) and be paid [monthly in 12 equal payments].

The Employer may adjust the base salary in order to meet any requirements enacted in state law, as funds are available. Employer shall deduct or withhold from compensation any and all sums required for state/federal income and social security taxes, as well as all state or local taxes now applicable or that may become applicable to Employee or Employer in the future.

**B. Sick Leave and Personal Leave Days:**

No sick leave from any previous employer(s) will be accepted by Employer. Employee shall have one day of sick leave at the time of employment and shall be entitled to accrue additional days of sick leave over time at an equivalent of one day per month of contract employment up to a maximum of ten (10) days per school year. Additionally, earned but unused sick leave will be calculated for the following purposes: A.) Calculating years of experience with the Oklahoma Teacher Retirement System and B.) Upon termination, transitioning to a new employer willing to accept any unused and/or accrued leave.

Employee shall receive one (1) personal business leave day at the time of employment and shall then accrue one additional personal business leave day for each successive semester of employment for an amount of two (2) total days per school year thereafter. Further details concerning employee leave / benefits may be found in the Employee Handbook.

No more than thirty (30) earned but unused cumulative sick and/or personal business leave days may be carried over to subsequent school years. Employee shall not be entitled to any compensation for any unused or accrued sick or personal leave, other than the discretionary bonuses described below in Section II.C.

**C. Bonus:**

The School may pay a bonus (stipend) considering one or more of the following factors: (a) for any earned, but unused sick leave; (b) for any earned, but unused personal days; (c) merit/evaluation; and (d) total years of employment.

**III. BENEFITS**

**A. Insurance & Retirement:**

Employer will supply health insurance for all eligible employees through the Oklahoma Employees Group Insurance Division (OEGID) in accordance with and as allowable by OEGID regulations and guidance. Coverage for Employee becomes effective the first day of the month following employment date. Employees declining participation in OEGID may receive compensation based on State guidelines. Optional insurance coverage (e.g., dental, vision, etc.) is available for purchase by Employee. Employer is a member of the Teacher Retirement System and all regular full-time certified employees are eligible to participate.

**B. Professional Licenses and Certifications:**

Employee shall maintain any of those professional licenses necessary for the carrying out the functions and duties set forth in this Agreement. Said licenses include, but are not limited to, the following: proper license or certification issued by the Oklahoma State Department of Education. Employer also encourages Employee to gain membership

in associations related to education and/or the teaching profession. Employer may, at its discretion, assist with payment for those memberships which employer considers to be essential to the employment and sufficiently benefit to the School.

#### **IV. TERMINATION:**

Employment with the School is at-will, and, by executing this Agreement, Employee is hereby agreeing that the School may terminate the employment relationship at any time, with or without cause, with or without advance notice, and at the School's sole and unreviewable discretion. No one other than the Board of the School as the authority to alter the at-will nature of this employment relationship. Without impacting the at-will nature of this employment relationship, the School may attempt to remedy and address issues of unsatisfactory performance with the Employee in accordance with School policy. In addition, by entering this Agreement, Employee hereby agrees and acknowledges that Employee is accepting employment with the School and that such employment shall be binding until Employee has been legally discharged from the employment position or released from the employment position and/or duties of employment. Until Employee has been thus discharged or released, Employee shall not have authority to enter into an agreement for employment with any other employer in the same or similar capacity.

#### **V. NON-RECRUIT COVENANT**

Employee agrees not to recruit any of Employer's employees for the purpose of any outside business either during or for a period of one year after Employee's tenure of employment with Employer. Employee agrees that such effort at recruitment also constitutes a violation of the non-solicitation covenant set forth above.

#### **VI. MISCELLANEOUS PROVISIONS**

##### **A. Entire Agreement:**

This Agreement represents the complete and exclusive statement of the employment agreement between the Employer and Employee. No other agreements, covenants, representations or warranties, express or implied, oral or written, have been made by the parties concerning their employment agreement.

##### **B. The Effect of Prior Agreements or Understandings:**

This Agreement supersedes any and all prior Agreements or understandings between the parties, including letters of intent or understanding, except for those documents specifically referred to within this Agreement.

##### **C. Severability of Agreement:**

To the extent that any provision hereof is deemed unenforceable, all remaining provisions of this Agreement shall not be affected thereby and shall remain in full force and effect.

##### **D. Waiver of Breach:**

The waiver by either party, or the failure of either party to claim a breach of any provision of this Agreement, will not operate or be construed as a waiver of any subsequent breach.



**E. Assignment:**

This Agreement may not be assigned by either party without prior written consent of the other.

**F. Governing Law:**

This Agreement will be governed by, construed, and enforced in accordance with Oklahoma law.

**G. Severability:**

If any provision of this Agreement is found to be invalid or unenforceable, the remaining provisions will remain in effect unless such partial invalidity or unenforceability would defeat an essential purpose of the Agreement.

---

**Employee's Signature**

---

**Date**

---

**Head of School**

---

**Date**

## **I. POLICY SUMMARY**

This Policy provides the procedures by which family medical leave shall be granted in compliance with the Family and Medical Leave Act (FMLA) of 1993, as amended. In the event of any inconsistency between this regulation and the FMLA, the FMLA shall govern. Should there be conflicting provisions in other School regulations regarding leave, this regulation shall take precedence.

## **II. FAMILY MEDICAL LEAVE**

Family medical leave is leave with pay (using accrued sick or annual leave balances) or leave without pay granted for an eligible employee's serious health condition; the birth or adoption of a child or the placement of a foster child; the care of a spouse, child, or parent with a serious health condition; the care of a seriously ill or injured active duty U.S. service member of whom the eligible employee is the spouse, child, parent, or next of kin (as defined by the Department of Defense); or the management of personal affairs (otherwise known as exigencies) while the spouse, child, parent, or next of kin of the National Guard or Reserves is on active duty in support of a contingency operation. Exigencies qualifying for FMLA leave are: a) short-notice deployment; b) military events and related activities; c) child care and school activities; d) financial and legal arrangements; e) counseling; f) rest and recuperation; g) post-deployment activities; and h) other activities if agreed upon by the school and the employee.

For most types of FMLA leave, an eligible employee is entitled to a maximum of 12 weeks of family medical leave during a 12-month period designated as a family medical leave year. From the first day of FMLA leave, and employee has the equivalent of 12 weeks of leave within that 12-month period. A new family leave period will begin for any FMLA request initiated after the completion of a 12-month FMLA period. If the leave is to care for a seriously ill or injured service member, however, an eligible employee is entitled to a maximum of 26 weeks of family medical leave during a single 12-month period. Family medical leave entitlement may not be carried over from one family medical leave year to another.

Eligible employees are entitled to 12 weeks of family medical leave during each family medical leave year once the eligibility requirements have been met. Eligible employees are limited to one medical leave year in which they are entitled to a maximum of 26 weeks of family medical leave to care for a seriously ill or injured service member, once eligibility requirements have been met. Leave to care for a seriously ill or injured service member may be coupled with leave for other reasons identified in this regulation but may not exceed a maximum of 26 weeks in the single family medical leave year.

An approved paid leave of absence for short-term disability, workers' compensation, child care, qualifying hardship, medical reasons, and an employee's absence for family medical reasons shall be designated as family medical leave if it qualifies under this regulation.

For the purposes of this regulation, a health care provider is a medical doctor, another professional authorized by the state to diagnose and treat physical or mental conditions, a nurse practitioner, a midwife, a social worker or physician's assistant authorized by the state, a Christian Science practitioner, a provider accepted by the school's medical plans, or, in certain instances, a foreign provider.

## **III. ELIGIBILITY**

Employees who have been actively employed for a total of 12 months are eligible for family medical leave if they worked 1,250 hours in the year prior to the start of the leave. At the time a request is made,

the 12 months prior to the request will be reviewed to confirm the 1,250 hours requirement. Teachers can use work time before and after school to determine hours worked. As a benchmark, teachers physically working nine months of the year would meet the 1250 hour benchmark if they worked 35 hours a week during those 9 months.

#### **IV. CONDITIONS**

Subject to the restrictions in this regulation, family medical leave shall be provided to eligible employees for one or more of the qualifying occurrences described in sections **A.** through **G.** below.

**A. Serious Health Condition of the Employee.** Family medical leave is provided for an employee's serious health condition that requires inpatient care or continuing treatment by a health care provider.

“Continuing treatment” means (1) at least three consecutive days of incapacity plus two instances of treatment within 30 days of the initial incapacity or one treatment plus a continuing regimen of treatment; (2) any period of incapacity related to pregnancy or prenatal care; (3) any period of incapacity or treatment for a chronic serious health condition requiring periodic treatment or long-term condition; or (4) any period of incapacity for multiple treatments for restorative surgery or for a condition that would result in incapacity for three consecutive days if not treated.

An employee must meet with a health care provider within seven days of the first day of incapacity, and at least twice a year if the health condition is a chronic condition requiring periodic treatment. An employee on family medical leave due to his or her own serious health condition must use accrued sick leave benefits if eligible. Upon the expiration of all accrued sick leave, a 12-month employee may elect to use accrued annual leave. After the employee has used all accrued sick leave—and accrued annual leave if elected by a 12-month employee—the remainder of the family medical leave shall be taken as unpaid leave.

All leave taken during family medical leave, whether paid or unpaid, shall count toward the employee's annual 12-week entitlement. Family medical leave based on the serious health condition of the employee may be taken on an intermittent or reduced leave schedule when medically necessary except as restricted in section V.G. When an employee receives sick leave for a serious health condition, FMLA will run concurrently with the sick leave.

**B. Birth or Adoption of a Child or Placement of a Foster Child.** Family medical leave is provided for the birth or adoption of a child or the placement of a foster child. An employee on family medical leave due to the birth or adoption of a child or the placement of a foster child may elect to use accrued sick leave during some or all of the family medical leave 12-week period. A 12-month employee may use accrued sick leave and/or accrued annual leave, during some or all of the family medical leave period. If the employee either exhausts all accrued sick and/or annual leave or elects not to use such paid leave, the remainder of the family medical leave shall be taken as unpaid leave. All leave taken during family medical leave, paid or unpaid, shall count toward the employee's 12-week entitlement.

Leave taken due to the birth or adoption of a child or the placement of a foster child may not be taken intermittently or on a reduced leave schedule. Family medical leave for a particular child expires at the end of the 12-month period beginning on the date of birth or adoption of a child or the date of placement of a foster child, and any such family medical leave for that child must be concluded within this one-year period. If an absence from work is required for the adoption or placement of a child to

proceed, the employee's FMLA leave may begin before the adoption or placement date, if necessary, for counseling, court appearances attorney/physician consultation, or travel to another country.

Intermittent leave may be taken in lieu of continuous leave for the birth or adoption of a child **only** with the approval of the Head of School.

**C. Care of a Child, Spouse, or Parent with a Serious Health Condition (nonmilitary service related)**

Family medical leave may be used for care of a child, parent, or spouse with a serious health condition (nonmilitary service related). This includes care of a biological, adopted, or foster child; a child who is living with the employee and is treated as a son or daughter; a child with a disability (including a child over 18 whose documented and verified disability renders him or her incapable of self-care); a person who treated the employee as a son or daughter when the employee was under the age of 18 years; and a legal or common-law spouse.

An employee on leave due to a serious health condition of a child, spouse, or parent must use sick leave during a family medical leave. After the employee has used all accrued sick leave, the remainder of the family medical leave shall be taken as unpaid leave. All leave taken, whether paid or unpaid, shall count toward the employee's annual 12-week family medical leave entitlement.

Leave taken due to the care of a sick child, spouse, or parent may be taken intermittently or on a reduced-leave schedule except as restricted in section V.G.

**D. Care of a Seriously Ill or Injured Service Member** Family medical leave may be used for care of a seriously ill or injured covered U.S. service member of whom the eligible employee is the spouse, child, parent, or next of kin (blood relative with legal custody of service member, sibling, grandparent, aunt or uncle, first cousin, or other blood relative designated in writing by the service member). Documentation of family relationship may be required. A covered service member includes a member of the National Guard, Reserves, or Armed Forces or such an individual on temporary disability retirement list, but does not include former members or those on permanent disability list. A serious injury or illness is defined as one incurred in the line of active duty that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating and for which the member is receiving medical treatment, recuperation, or therapy.

**E. Management of Exigencies (for National Guard and Reserves)** An employee may use family medical leave to handle qualifying exigencies arising from the active duty of a family member (spouse, child, or parent) in the National Guard or Reserves if the active duty is in support of a contingency operation. Qualifying exigencies are defined as activities related to: a) short-notice deployment; b) military events and related activities; c) child care and school activities; d) financial and legal arrangements; e) counseling; f) rest and recuperation; g) post-deployment activities; and h) additional activities agreed upon by the school and the employee.

1. Short notice deployment—leave of seven calendar days beginning on the day the military member is notified of an impending call or order to active duty if the service member is notified of a call or order to active duty seven or fewer days prior to the date of deployment.

2. Military events or related activities—to attend any official military ceremony, program, or event related to the call to active duty and to attend support or assistance programs and informational briefings sponsored by the military, one of its service organizations, or the American Red Cross.

3. Child care or school activities—to arrange for alternative child care for a biological, adopted, or foster child, a stepchild, or a legal ward of a covered military member, or a child for whom the covered member stands in loco parentis, if the child is either under age 18 or aged 18 or older and incapable of self-care; to provide child care on an urgent immediate-need basis; to enroll in or transfer a child to a new school or day care facility staff when due to circumstances arising from the active military duty or to attend meetings with staff at a school or daycare facility when such meetings are necessary due to circumstances of the active duty.

4. Financial and legal arrangements—(i.) to make or update financial or legal arrangements to address the service member's absence, such as powers of attorney; bank account signature authority; enrolling in the Defense Enrollment Eligibility Reporting System; obtaining military identification cards; or preparing or updating a will or living trust; or (ii.) to act as the service member's representative before a federal, state, or local agency to obtain, arrange, or appeal military service benefits while the service member is on active duty and for a period of 90 days following the termination of active duty status.

5. Counseling—to attend counseling (provided by someone other than a health care provider) for the employee, the covered service member, or his or her child, if the need for counseling is due to the active duty.

6. Rest and recuperation—to spend time with a covered service member who is on short-term, temporary rest and recuperation leave during the period of deployment.

7. Post-deployment activities—to attend arrival ceremonies, reintegration briefings and events, and any other official ceremony or program sponsored by the military for 90 days following the termination of the active duty, and to address issues that arise from the death of a covered service member while on active duty, such as meeting and recovering the body and making funeral arrangements. 8. Additional activities—to address other events that arise out of the active duty or call to active duty if the employer and employee agree that the leave qualifies as an exigency and agree to the timing and duration of the leave. The school will request certification regarding the exigency, including copies of active duty orders, dates of leave, and facts regarding the exigency, and completion of required form.

**F. Rules When Spouses Are Both School Employees** If the spouses are both employees of the school, and if both are otherwise eligible, they are entitled to an annual total of 12 weeks of family medical leave each due to the birth or adoption of a child, the placement of a foster child, or the care of a parent with a serious health condition. They are also entitled annually to 12 weeks each (less any time taken for the birth or adoption of a child, the placement of a foster child, or the care of a parent) for their own serious personal illness, or for the care of a sick child or spouse. However, if the spouses are both employees of the school, the two employees are entitled to a combined total of 26 weeks of family medical leave due to the care of a seriously ill or injured active duty U.S. service member of whom the eligible employee is the spouse, child, parent, or next of kin.

#### **G. Intermittent or Reduced Leave**

1. Definition—intermittent leave is FMLA leave taken in separate blocks of time due to a single qualifying reason. A reduced leave schedule is a leave schedule that reduces an employee's usual number of working hours per workweek or workday. This regulation refers to both as intermittent leave.

2. Types of intermittent leave—employees may take intermittent leave for their own serious health condition or that of a parent, child, or covered service member if there is a medical need for the leave, and that leave can best be accommodated by an intermittent schedule. Intermittent leave also can be taken for qualifying exigencies.

3. Scheduling—an employee needing intermittent leave must make a reasonable effort to schedule treatment so as not to disrupt school operations. The smallest permissible increment of intermittent leave is 15 minutes. When it is physically impossible for an employee to begin or end work midway through the shift, then the entire period the employee is absent will count against the employee's FMLA entitlement.

4. Transfer—if the intermittent leave is foreseeable, the school may require the employee to transfer temporarily to an available alternate position that better accommodates the recurring leave, if the employee is qualified for such position.

5. Instructional employees—as defined by the Family Medical Leave Act, an instructional employee is a teacher, but not an instructional assistant, a curriculum specialist, a counselor, or another administrator or specialist. Such instructional employee who requests intermittent leave or leave on a reduced leave schedule to care for a family member or for his or her own serious health condition, which would require the employee to be absent more than 20 percent of the workdays during the leave, may be required to transfer temporarily to an alternative position that better accommodates the employee's intermittent leave or to take leave for a specified period or periods.

Also, in order to minimize disruption to instruction, an instructional employee may be restricted in his or her ability to return from family medical leave within three weeks of the end of a semester (second or fourth grading period designated in the annual school calendar).

For Leave within last three (3) weeks of the end of the semester for instructional employees - for a purpose other than the instructional employee's own serious health condition, the School may require continuous leave until the end of the term if the period of leave lasts more than five working days. For leave within last five (5) weeks of the semester for instructional employees, for a purpose other than the instructional employee's own serious health condition, the School may require continuous leave until the end of the term if: (1) Period of leave is longer than two weeks and (2) the employee's return to work would occur within two weeks of the end of the semester. For leave more than five (5) weeks prior to the end of the semester for instructional employees, the School may require continuous leave until the end of the term if: (1) Period of leave is at least three weeks and (2) Return to work would occur during the last three weeks of the Academic Term.

In these cases, only the period of leave taken until the employee is ready to return to work may be charged against the instructional employee's twelve weeks (not the additional time the school requires the employee to not work).

All such end-of-semester instances must be approved by the Head of School.

## **V. APPLICATION AND MEDICAL CERTIFICATION**

- A. An employee's written request for family medical leave must be received by the Head of School, at least 30 calendar days prior to the effective date of the leave. In case of an emergency or

when the need for leave is not foreseeable, the Head of School may authorize leave with fewer than 30 days' notice. In such a case, the request shall be made as soon as possible, generally the same day or the next business day. The request shall explain the nature of the emergency and why notice could not be provided. In either case, the employee, or his or her designee, shall provide a copy of the request to the program manager for signature prior to forwarding to the Head of School.

- B. The written request shall state the date the leave begins; the date leave without pay begins, if applicable; the expected ending date; how the leave shall be taken; and the reason for the request. The employee shall provide enough information about the serious health condition for the school to determine that the leave is FMLA qualifying. This information shall be provided on a copy of the form provided to the employee.
- C. When family medical leave is requested due to the birth or adoption of a child or the placement of a foster child, the employee shall also be required to provide verification of the expected delivery date or date of adoption or placement. When the date of birth, adoption, or placement occurs earlier or later than anticipated, the employee should submit a revised request. In the case of adoption, employees may also be required to provide verification of the actual date of legal transfer.
- D. In the case of family medical leave due to the employee's serious health condition, the employee or his or her designee shall be required to provide a statement from a health care provider, within 15 days, at the employee's expense, confirming that a leave from employment is necessary and containing a diagnosis of the employee's illness, the date upon which it commenced and its likely duration, the nature of the prescribed treatment, and a statement from the health care provider that the employee is unable to perform the functions of his or her position. This information must be provided by a Certification of Health Care Provider. If the Certification of Health Care Provider is not submitted at the same time as the request for FMLA leave, the Head of School will contact the employee to inform and request timely submittal so their request can be processed.
- E. In the case of leave due to a sick child, spouse, parent, or covered service member, the employee must provide a statement from a health care provider containing a diagnosis of the family member's illness, the date upon which it commenced and its likely duration, the nature of the prescribed treatment, and a statement from a health care provider that the employee is needed to care for the individual. This information shall be provided through either Certification of Health Care Provider for Family Member's Serious Health condition or Certification for Serious Injury or Illness of covered service member for Military Family Leave. If these required forms are not submitted at the same time as the FMLA application, the Head of School will send the employee whichever form is applicable based on the information on FMLA application.
- F. If there is reason to question the validity of a medical certification, an employee may be required to obtain a second opinion, at the school's expense, from a provider selected by the school. Any dispute between the two opinions shall be resolved by the opinion of a third jointly selected provider paid for by the school. The opinion of the third provider shall be binding on both parties.
- G. An employee may be required to obtain recertification by the health care provider at his or her own expense. An employee must obtain recertification within 15 calendar days after the request is made by the school. During an absence for pregnancy or for chronic or permanent or

long-term conditions in which the employee is under the continuing supervision of a health care provider, the school will not request recertification more frequently than every 30 days, nor will the school request recertification during a period of approved intermittent or reduced schedule leave, except in the following circumstances: (1) the employee requests an extension of the original leave period; (2) the circumstances of the original leave have changed (e.g., the duration or nature of the illness has changed or there are complications); or (3) the school receives information that casts doubt upon the continuing validity of the certification. If the original certification defines the duration of the illness as more than 30 days, the school will not ask for recertification before the end of the leave period or 6 months, except in circumstances described in (1)-(3) above.

- H. Second opinions and recertifications will not be required for leaves to care for a seriously ill service member.
- I. In addition to these application and notification requirements, employees must comply with their workplace's normal call-in procedures for absences and leave requests. If the employee does not comply, and there are no unusual circumstances justifying that failure, leave may be delayed or denied.

## **VI. SCHOOL NOTICES TO EMPLOYEES**

The school will notify employees of their FMLA rights by this notice, information on the School intranet page, and by the FMLA rights summary provided in notice materials. In addition, when an employee applies for FMLA leave, the school will provide the eligibility notice, rights and responsibilities notice, and designation notice required by law.

## **VII. DESIGNATION OF LEAVE AS FAMILY MEDICAL LEAVE**

The School shall designate qualifying leave, paid or unpaid, as family medical leave (and count it against the employee's annual entitlement) even if the employee does not specifically request family medical leave. The decision to designate leave as family medical leave shall be based only on information received from the employee or the employee's designee (e.g., if the employee is incapacitated, the employee's spouse, adult child, parent, doctor, etc., may provide information). The school shall designate leave as family medical leave within five business days of receiving sufficient information to determine if the leave is FMLA qualifying, unless extenuating circumstances require a longer period. In order to designate leave as FMLA, the principal or program manager shall complete form Notice to Designate Authorized Employee Absences as Family Medical Leave and forward the form to the employee.

The school's initial notice to the employee that leave has been designated may be communicated orally or in writing. If the initial notice is oral, the employee shall also receive written documentation of the oral notification within the time limits of this regulation.

**Retroactive designation**—The school may retroactively designate leave as FMLA, with notice to the employee, but only if the retroactive designation does not cause harm to the employee. If leave taken for a family medical reason has not been designated as family medical leave by the school, and the employee intends that the leave should have been counted as family medical leave, the employee must notify the school within two workdays of returning to work that the leave was for a family medical reason.



## VIII. BENEFITS

Benefits for the purpose of this section include health and dental insurance, life insurance, long-term disability insurance, flexible spending accounts (FSAs), and retirement credits. Employees already entitled to these benefits may continue them during a family medical leave, as described below. Employees not already entitled to these benefits, such as temporary employees, shall not be entitled to them during family medical leave.

**A. Health and Dental Insurance** Employees may continue their health and dental insurance coverage for the duration of the family medical leave. During a paid leave, there is no change in the procedure used by employees to pay for health and dental insurance coverage. If in an unpaid status during this period of time, the employee must submit, directly to the Human Resources Department ~~Head of School~~, a check for the amount of the employee's portion of the health and dental insurance premiums in order to receive coverage.

Employees who fail to submit payment within 30 days after a premium is due may lose health and dental insurance coverage.

**B. Life and Long-Term Disability Insurance And Flexible Spending Accounts.** Employees should contact American Fidelity or the current benefit provider for the most current information regarding coverage and eligibility for any life insurance, long-term disability insurance, or flexible spending accounts that may have been elected.

### D. Additional Information on Benefits

1. After the approved Family Medical Leave period, benefit coverage shall be canceled for any employee who fails to make the appropriate premium payments within a 30- day grace period for those benefits that he or she is eligible to continue while on unpaid leave. While uncovered, employees become responsible for any incurred claims.
2. Employees who are granted paid intermittent family medical leave shall have all benefit coverage continued if their paychecks for the pay periods involved are sufficient to withhold the appropriate employee deductions. Otherwise, the employee must remit payment for the appropriate premium amounts in order to maintain coverage.
3. Employees who fail to return to work with the School following the expiration of the unpaid leave period shall have all benefits terminated effective the last day of the month for which premiums were received. These employees shall be obligated to reimburse the school for the cost of health and dental premiums paid on their behalf while in an unpaid status unless they qualify for an exemption under the Family Medical Leave Act. Such employees, however, shall be eligible to continue health and dental insurance coverage under COBRA from the point at which they notify the school that they will not be returning to employment. When an employee whose coverage has terminated after family medical leave due to the employee's failure to make the required premium payments and fails to return to work, the employee shall have no entitlement to continued health and dental insurance coverage under COBRA.
4. During any unpaid period of family medical leave, employees cease accruing sick leave or annual leave benefits.

## IX. RETURNING FROM LEAVE

An employee shall return to the position vacated or, with the approval of the Head of School, to another position in the same class or active assignment. If an employee is able to return to work but has restrictions that impact their ability to perform all of their job duties, the employee is to contact the Head of School to complete and submit the request for reasonable accommodations form. Once the Head of School receives the form, the Head of School will contact the employee to engage them in the interactive process to ensure that the employee has the appropriate supports in place to return to work. An employee who does not plan to return to work shall notify the Head of School as soon as the decision is made but no later than at the expiration of the leave.

Failure to return to work with the School without giving notice at the expiration of the leave without good cause may result in an unsatisfactory service separation.

## WGES School Calendar: 24-25

July 2024							August 2024							September 2024							Date	Event or Holiday
Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	August 5	Orientation for New Teachers
	1	2	3	4	5	6					1	2	3	1	2	3	4	5	6	7	Aug 6-13	All Teachers: Prof. Dev. & Family Meetings
7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14	Aug 14	First Day of School
14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21	Sept 2	Labor Day (school closed)
21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28	Oct 10	Parent Conference Day (no school for students)
28	29	30	31				25	26	27	28	29	30	31	29	30						Oct 11	Parent Conference Day (no school for students)
												13								20	Oct 14-18	Fall Break (school closed)
October 2024							November 2024							December 2024							Nov 14-15	Professional Development (no school for students)
Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Nov 25-29	Thanksgiving Break (school closed)
		1	2	3	4	5						1	2	1	2	3	4	5	6	7	Dec 2	Teacher Prof Dev & Work Day (no school for students)
6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14	Dec 23-Jan 3	Winter Break (school closed)
13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21	Jan 6	Teacher Prof Dev & Work Day (no school for students)
20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28	Jan 7	Classes resume for students
27	28	29	30	31			24	25	26	27	28	29	30	29	30	31					Jan 20	MLK Jr. Day (school closed)
						16						14								14	Feb 17	President's Days (school closed)
January 2025							February 2025							March 2025							March 13	Parent Conference Day (no school for students)
Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	March 14	Parent Conference Day (no school for students)
			1	2	3	4							1								March 17-21	Spring Break (school closed)
5	6	7	8	9	10	11	2	3	4	5	6	7	8	2	3	4	5	6	7	8	April 18	Teacher Prof Dev & Work Day (no school for students)
12	13	14	15	16	17	18	9	10	11	12	13	14	15	9	10	11	12	13	14	15	May 22	Last day of school for students
19	20	21	22	23	24	25	16	17	18	19	20	21	22	16	17	18	19	20	21	22	May 22	Teacher Work Day
26	27	28	29	30	31		23	24	25	26	27	28		23	24	25	26	27	28	29	May 26	Memorial Day (school closed)
						18						19		30	31					14	May 27	First Day of Summer Break
April 2025							May 2025							June 2025								Holiday (No School)
Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa		Breaks (No School)
		1	2	3	4	5					1	2	3	1	2	3	4	5	6	7	6	Parent Conference Days (no school for students)
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14	10	Teacher Work Day (No School)
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21	1	New Teacher Orientation
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28	129	Full Student Academic Days
27	28	29	30				25	26	27	28	29	30	31	29	30						36	Early Release Academic Days
						21						16									165	Total Academic Days
													16								181	Total Teacher Work Days



## Annual Charter School Evaluation Report

December 5, 2023

Western Gateway

Review of School Year: July 1, 2022 – June 30, 2023

Dear Dr. McDaniel,

**Cover Letter** - It is my pleasure to present the Annual Charter School Evaluation Report for Western Gateway for the academic year 22-23. This report provides a comprehensive analysis of the school's student performance, financials, and governance, and is intended to serve as a valuable resource for all stakeholders. Our team has worked diligently to gather and analyze data from various sources, and we believe this report offers valuable insights into the strengths and challenges of Western Gateway and areas where improvement is needed. We hope this report will serve as a catalyst for meaningful discussions and actions that will support the school's continued growth and success.

Sincerely,

Jason Mack

Charter Schools Coordinator

(O) 405.587.0353 | (C) 405.922.1790

[jmack@okcps.org](mailto:jmack@okcps.org)

**Oklahoma City Public Schools**

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## Status of Lease and Charter Agreement

### Charter Agreement Terms

Date Charter Agreement signed	July 1, 2020
Date Charter Agreement expires	June 30, 2025
Due Date for Charter Renewal	June 30, 2024

### Charter Lease Terms

Date Charter Lease signed	N/A
Date Charter Lease Expires	N/A
Due Date for Lease Renewal	N/A
Headcount as of 10/1/2022	234
Annual Base Rent for Upcoming FY	N/A

**Facility review/Notes:** The building that is occupied by Western Gateway is not owned by OKCPS, so the district has no liability or obligation to maintain or insure it. The building is owned by The Wheeler District Foundation and is leasing it to the school. Over the winter break (Dec. 22) there was a substantial leak originating from an outside faucet that froze and leaked into the school. The school used its insurance to help mitigate the financial loss due to the damage. We look to continue our partnership with Western Gateway into the future and watch them continue to develop their program in an area that is primed for a dual language program.

### Oklahoma City Public Schools

2500 NE 30th Street, Oklahoma City, OK 73111

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## Evaluation Criteria and Rating Information

### Section I: Academic

**Purpose:** The Academic section of the annual review ensures charter partners are meeting the requirements outlined in Section 10.2.1 of the OKCPS Charter Schools Policy I-22.

**Criteria:**

1. Student performance and progress review (evaluated upon individual school's mission and program as outlined in charter application)
2. State Test scores

**Rating:**

Exceeds expectations	<ol style="list-style-type: none"><li>1. Benchmarking data outperforms peer averages and is coupled with a character building component.</li><li>2. State test scores exceeding peer averages</li></ol>
Meets expectations	<ol style="list-style-type: none"><li>1. Benchmarking data is within peer range and is coupled with a character building component.</li><li>2. State test scores within average peer range</li></ol>
Does not meet expectations	<ol style="list-style-type: none"><li>1. Benchmarking data is below peer range and lacks a character building component.</li><li>2. State test scores below average peer range</li></ol>

**1. Student performance and progress review:**

Exceeds expectations	The school is living its mission in exposing students to other languages and cultures to enrich the educational experience. They have an extremely supportive community and are currently building a rich program for all students that attend.
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The school uses NWEA to evaluate and track students throughout the year. The students are performing up to expectations as illustrated in this [report](#) (Appendix A) from the school leader.

**2. State Test scores:**

N/A	The school does not have a grade that is subject to state testing
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The first cohort of third graders will test in the upcoming school year of 23-24. Schools in their same quadrant such as Shidler scored a D(18%), Adelaide Lee scored a D(26%), and Heronville scored a D(28%). The state average for all schools was 56%.

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## Section II: Financial

**Purpose:** The Financial section of the annual review ensures charter partners are meeting the requirements outlined in Section 10.2.2 of the OKCPS Charter Schools Policy I-22.

**Criteria:**

1. Submission of monthly financial reports
2. Submission of annual audit report

**Rating:**

Meets expectations	<ol style="list-style-type: none"><li>1. Monthly financial reports submitted prior to end of following month</li><li>2. Annual audit report submitted within 15 days from end of school year</li></ol>
Does not meet expectations	<ol style="list-style-type: none"><li>1. Monthly financial reports <b>not submitted</b> prior to end of following month</li><li>2. Annual audit report <b>not submitted</b> within 15 days from end of school year</li></ol>

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### 1. Quarterly Reports:

Meets Expectations	Monthly financials are available <u>online</u> (Appendix C) before the end of the following month.
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### 2. Annual Audit Report:

Meets Expectations	This is the school's first year to have an <u>audit</u> (Appendix D) and it came back clean. No material weaknesses or significant deficiencies.
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### Sections III: Organizational

**Purpose:** The Organizational section of the annual review ensures charter partners are meeting the requirements outlined in Sections 10.2.3 - 10.2.5 of the OKCPS Charter Schools Policy I-22.

**Criteria:**

1. Review of compliance with the school's admissions and dismissal policies
2. Compliance with Open Meetings Act
3. Documentation and completion of required board training

**Rating:**

Meets expectations	<ol style="list-style-type: none"><li>1. School operates within appropriate admissions and dismissal policies</li><li>2. School meets all requirements set forth by Open Meetings Act</li><li>3. All required board training is documented and complete</li></ol>
Does not meet expectations	<ol style="list-style-type: none"><li>1. School <b>does not</b> operate within appropriate admissions and dismissal policies</li><li>2. School <b>does not</b> meet all requirements set forth by Open Meetings Act</li><li>3. All required board training <b>is not</b> documented and complete</li></ol>

**1. Review of compliance with the school's admissions and dismissal policies:**

Meets expectations	The school operates within appropriate admissions and dismissal policies.
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The school has an attendance boundary (Appendix E) that they must fill seats from first. The school has an application process and holds a lottery (Appendix F) for grades with open spots and an abundance of applications for those spots. They do not charge any fees for entry or dismissal. The school also serve staff members' children that reside outside of the attendance boundary.

**2. Compliance with Open Meetings Act:**

Meets expectations	The school complies with all requirements set forth by Open Meetings Act.
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School posts all notices, agendas, and board packets to their website (Appendix G) prior to meeting dates.

**3. Documentation and completion of required board training:**

Does <u>not</u> meet expectations	The board has not completed all required board training as set out in 10.2.5 of the OKCPS Charter Schools Policy I-22.
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The board has scheduled to complete training during the summer months(2023) with Andy Evans of the OPSRC(Appendix H), but had not completed the required trainings at the time of this report.

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**Conclusion:**

Western Gateway, in its second year of operation, is continuing to grow its footprint on the southside. The dual language program offers an innovative program that the Wheeler community is very receptive to. Their use of stakeholders to enhance the educational experience for students and cultural exposure through the school's mascot ,El Oso, creates an environment that is creating global citizens.

The monthly financials of the school are stable and are bolstered by the Wheeler District Foundation which acts as a safety net for the school in case of an emergency.

The board has been asked to add at least one more member to comply with OKCPS board policy that requires each board to have a minimum of five members. We have asked that this action be completed by July 1, 2023.

There are currently no other concerns from OKCPS as an authorizer and we look forward to continuing our partnership with Western Gateway as they continue to grow. The presence of a strong school leader ensures that the school will stay on its current trajectory for the foreseeable future.

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