



Meeting of the Board of Directors
Western Gateway Elementary School

Thursday, February 22, 2024
4:00 pm

1300 SW 15th Street Oklahoma City, OK 73108
www.westerngateway.school

Western Gateway Elementary School, Inc.

Board of Directors Meeting

A G E N D A

February 22, 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, and scroll down to the 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. Lottery Results | |
| 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 January 25, 2024
 - b. Approval of Purchase Orders #2024-11-122 through #2024-11-125 and any changes to any prior existing purchase orders
 - c. Approval of January 2024 financial report
5. Comments by board members and/or public comments.
 6. New business
 7. Adjourn

WESTERN GATEWAY ELEMENTARY SCHOOL, INC.

Minutes

Board of Directors Regular Meeting
Thursday, January 25, 2024, 4:00 pm

This meeting of the Board of Directors of Western Gateway Elementary School, Inc. was held on Thursday, January 25, 2024, 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, January 19, 2024, and was posted on January 25, 2024, 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. Pete White, Mr. Edgar Medina, and Ms. Ashley Terry. Others present were: Heather Zacarias, Head of School, Lauren Hanna, Legal Counsel, and Diana Bedwell.

3. Update from Heather Zacarias, Head of School

Ms. Zacarias shared the Head of School update. Ms. Zacarias gave the Board an update on the public lottery that will open in February for the 2024-2025 school year. WGES is utilizing social media posts to inform the community that enrollment starts soon. WGES is hosting tours for new and prospective families to come and visit the school. El Oso's travels have taken him to China and he brought back lots of fun items and activities for the students. Ms. Zacarias also informed the Board that the City of OKC will be installing speed humps along SW 15th to help mitigate speeding and keep the students and staff safe.

4. Consideration and authorization of the WGES Consent Agenda

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

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

5. Discussion to accept the results of the 2022-2023 audit conducted by Bledsoe, Hewett & Gullekson.

Ms. Terry made a motion to accept the results of the 2022-2023 audit conducted by Bledsoe, Hewett & Gullekson.

The motion was seconded by Mr. White and accepted on the following vote:

Ayes: Humphreys, White, Terry, Medina

Nays: None

6. Presentation and discussion to enter into an M.O.U for solar energy at WGES- Paul Bronson; EightTwenty and Adam Fink; Brightwell Co.

Mr. White made a motion to enter into an M.O.U with Brightwell Marketplace with a contingency of review by the school's legal counsel. The motion was seconded by Mr. Medina and accepted on the following vote:

Ayes: White, Terry, Medina

Nays: None

Abstained: Humphreys

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.

Ms. Terry made a motion to approve the hiring of Bruce Doane, a certified Physical Education teacher. The motion was seconded by Mr. White and approved on the following vote:

Ayes: Humphreys, White, Terry

Nays: None

Abstained: Medina

8. Discussion, consideration, and possible action to approve the WGES FMLA Policy in compliance with FMLA, Family and Medical Leave Act.

Mr. Medina made a motion to approve the WGES FMLA Policy in compliance with the FMLA, Family and Medical Leave Act. The motion was seconded by Mr. White and approved on the following vote:

Ayes: Humphreys, White, Terry, Medina

Nays: None

9. Consideration, and possible action to approve the 2024-25 school calendar.

Ms. Terry made a motion to approve the 2024-25 school calendar. The motion was seconded by Mr. Medina and approved on the following vote:

Ayes: Humphreys, White, Terry, Medina

Nays: None

10. Discussion and consideration to accept the OKCPS Annual Charter School Evaluation Report provided by Jason Mack, OKCPS Charter Schools Coordinator.

The Board discussed the results of the OKCPS Annual Charter School Evaluation Report. Jason Mack provided an explanation of the results.

11. Comments

None

12. New Business

None

13. Adjournment

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

Ayes: Terry, Medina, Humphreys

Nays: None

The meeting was adjourned at 5:17 pm.

Edgar Medina, Board Secretary

Payment Register

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 1/18/2024 - 6/30/2024, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
431	01/19/2024	27	AMAZON CAPITAL SERVICES				\$1,666.05
432	01/19/2024	101	CITY GREASE TRAP SERVICE LLC				\$225.00
433	01/19/2024	50	CLASSIC PAPER SUPPLY INC.				\$1,246.86
434	01/19/2024	80040	SILVIA C FIERRO MARTINEZ				\$12.00
435	01/19/2024	15	OKLAHOMA CONSULTING AND A				\$2,050.00
436	01/19/2024	79	ONG				\$1,073.82
437	01/19/2024	63	R.K. BLACK, INC.				\$108.51
439	01/26/2024	6	SYLOGISTED, INC.				\$90.25
440	01/26/2024	157	PHILLIPS MURRAH P.C.				\$504.98
441	01/26/2024	77	PROFESSIONAL OKLAHOMA EDU				\$100.00
442	01/26/2024	114	ROTARY CLUB OF SOUTH OKC				\$50.00
443	01/26/2024	106	SAM'S CLUB MC/SYNCB				\$224.47
444	01/26/2024	34	SCOTT RICE				\$36.00
445	01/26/2024	161	THE PE SPECIALIST				\$249.00
446	01/26/2024	156	THE READING LEAGUE				\$2,400.00
447	01/26/2024	80	TODAY'S THERAPY SOLUTIONS				\$3,742.50
491	02/01/2024	27	AMAZON CAPITAL SERVICES				\$54.95
492	02/01/2024	149	CRISTO REY OKC CATHOLIC HS, I				\$10,000.00
493	02/01/2024	20	ELITE TECHNOLOGY SOLUTIONS,				\$1,980.00
494	02/01/2024	55	EVALUATION WORKS, LLC				\$2,710.00
495	02/01/2024	17	KELLOGG & SOVEREIGN CONSUL				\$2,256.80
496	02/01/2024	72	MODERN ENVIRONMENT				\$728.33
497	02/01/2024	26	STAPLES BUSINESS CREDIT				\$81.17
498	02/01/2024	71	WM CORPORATE SERVICES, INC.				\$316.88
499	02/01/2024	163	TYLER STEVENSON				\$21.65
500	02/08/2024	110	COOPER PROJECT ADVISORS, LLC				\$1,835.00
501	02/08/2024	73	KEYSTONE FOODSERVICE				\$19,618.98
502	02/08/2024	58	MEDINA HANDYMAN SERVICES				\$6,716.10
503	02/08/2024	72	MODERN ENVIRONMENT				\$712.50
Non-Payroll Total:							\$60,811.80
Payroll Total:							\$172,503.15
Balance Foward:							\$1,337,946.42
Total:							\$1,571,261.37

Encumbrance Register

Options: Year: 2023-2024, Date Range: 1/18/2024 - 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	999.44
11	32	07/01/2023	55	EVALUATION WORKS, LLC	PSYCH EVAL SERVICES/THERAPY	0.00
11	60	07/01/2023	78	OKCPS FINANCIAL SERVICES - TREASURY	SPONSOR FEES	1,680.93
11	81	07/01/2023	106	SAM'S CLUB MC/SYNCB	JANUARY CREDIT CARD PAYMENT	-775.53
11	107	07/27/2023	148	IMAGINE LEARNING, INC.	CURRICULUM	0.00
11	120	12/08/2023	160	OKLAHOMA CITY PUBLIC WORKS DEPT	ASAP 2023-09-G SPEED HUMPS	0.00
11	122	01/19/2024	161	THE PE SPECIALIST	ONLINE PE CURRICULUM	249.00
11	123	01/19/2024	80040	SILVIA C FIERRO MARTINEZ	REIMB PARA PROFESSIONAL CREDENTIALS	12.00
11	124	01/26/2024	162	PAYNE EDUCATION CENTER	SPECIAL EDUCATION TRAINING	400.00
11	125	02/01/2024	163	TYLER STEVENSON	REFUND CNP ACCOUNT	21.65
Non-Payroll Total:						\$2,587.49
Payroll Total:						\$1,853.65
Balance Forward:						\$3,014,714.46
Report Total:						\$3,019,155.60

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

MONTHLY FINANCIAL REPORT

January 31, 2024 and Year to Date

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JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

February 5, 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 January 31, 2024, and the related statements of revenues and expenses – cash basis for the seven (7) 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 JANUARY 31, 2024**

	<u>General Fund</u>	<u>Building Fund</u>	<u>Gifts Fund</u>	<u>Activity Fund</u>	<u>Totals</u>
Assets					
Cash	\$ 426,790.96	122,076.11	364,722.90	40,430.88	954,020.85
Liabilities					
Outstanding Payments	33,192.76		238.85	2,450.93	35,882.54
Reserves	6,852.07				6,852.07
Funds Held for Student Organizations				37,979.95	37,979.95
Total Liabilities	<u>40,044.83</u>	<u>-</u>	<u>238.85</u>	<u>40,430.88</u>	<u>80,714.56</u>
Net Assets	<u>\$ 386,746.13</u>	<u>122,076.11</u>	<u>364,484.05</u>		<u>873,306.29</u>

**WESTERN GATEWAY ELEMENTARY SCHOOL
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH FUND
 BALANCES REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
 JANUARY 31, 2024**

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	TOTALS (MEMO. ONLY)
	GENERAL	SPECIAL REVENUE	EXPENDABLE TRUST AND INSURANCE RECOVERY FUNDS	
Revenues				
Local sources	\$ 34,369.28		471,218.49	505,587.77
State sources	1,339,165.31	63,162.21		1,402,327.52
Federal sources	198,627.96			198,627.96
Non-revenue receipts	326.90			326.90
Total revenues	<u>1,572,489.45</u>	<u>63,162.21</u>	<u>471,218.49</u>	<u>2,106,870.15</u>
Expenditures				
Instruction	773,373.41		30,203.99	803,577.40
Support services	661,452.25		695,544.72	1,356,996.97
Operation of non-instructional services	87,397.30			87,397.30
Other uses	2,006.05			2,006.05
Total expenditures	<u>1,524,229.01</u>		<u>725,748.71</u>	<u>2,249,977.72</u>
Revenues over (under) expenditures	48,260.44	63,162.21	(254,530.22)	(143,107.57)
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	43,592.74	63,162.21	(249,862.52)	(143,107.57)
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>\$ 386,746.13</u>	<u>122,076.11</u>	<u>364,484.05</u>	<u>873,306.29</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 1/31/23	% of YTD to Actual	2023-24 Budgeted	2023-24 As of 1/31/24	% of YTD to Budgeted
Revenue							
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%	11,830.00	11,830.00	100.0%
Refund of Prior Year Expenditure	1680	1,422.21	-	0.0%	-	-	N/A
Local CNP	1700	41,722.66	22,184.80	53.2%	31,000.00	19,806.96	63.9%
Foundation and Salary Incentive Aid	3210	1,628,682.37	879,493.05	54.0%	2,168,093.97	1,170,834.84	54.0%
Flexible Benefit Allowance	3250	162,086.88	87,526.92	54.0%	227,297.84	124,994.34	55.0%
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	6,672.65	54.0%	16,935.38	16,935.38	100.0%
School Resource Officer (prj 376)	3436	-	-	N/A	92,000.00	3,027.95	3.3%
State CNP	3700	938.96	469.48	50.0%	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	16,831.53	100.0%
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	26,974.36	60.6%
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	6,357.66	63.6%
Stronger Connections Grant (prj 715)	4445	-	-	N/A	347,883.64	19,467.31	5.6%
CSP Grant (Proj. 771)	4462	142,548.57	142,178.57	99.7%	-	-	N/A
OSDH Reopening Schools (prj 723)	4689	89,393.47	28,448.05	31.8%	-	-	N/A
ESSER III (prj 795)	4689	145,676.95	33,838.39	23.2%	108,885.11	48,164.72	44.2%
Federal Meal Reimbursement	4700	115,457.71	43,465.05	37.6%	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	326.90	326.90	100.0%
Total revenue		2,636,679.96	1,459,084.58	55.3%	3,315,759.67	1,572,489.45	47.4%
Expenditures							
Payroll		1,664,300.65	838,990.38	50.4%	2,136,283.95	1,075,525.12	50.3%
Accounts Payable		709,004.11	384,161.65	54.2%	1,024,247.72	448,703.89	43.8%
Total expenditures		2,373,304.76	1,223,152.03	51.5%	3,160,531.67	1,524,229.01	48.2%
Revenue over (under) expenses		263,375.20	235,932.55		155,228.00	48,260.44	
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 Lapsed/Estopped		-	-		(4,667.70)	(4,667.70)	
		724.52	-		-	-	
Ending Net Assets		\$ 343,153.39	314,986.22		\$ 493,713.69	386,746.13	

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>	<u>January</u>
Donations - TFCU for car tags (prj 007)	-	-	-	-	-	-	-	-
Donations	11,830.00	-	5,880.00	-	-	-	-	5,950.00
Refunds and Other Local	2,732.32	2,732.32	-	-	-	-	-	-
Local Child Nutrition Program	19,806.96	-	3,142.96	3,481.37	3,788.56	850.00	5,149.89	3,394.18
State Aid	1,170,834.84	-	158,717.74	158,717.74	158,717.73	158,717.74	158,717.74	377,246.15
Flexible Benefits Allowance	124,994.34	-	14,798.46	15,733.18	15,265.83	15,265.82	15,265.82	48,665.23
Reading Sufficiency	23,372.80	-	-	-	-	-	23,372.80	-
State Textbooks (prj 333)	16,935.38	-	14,838.52	-	-	-	-	2,096.86
School Resource Officer (prj 376)	3,027.95	-	-	-	3,027.95	-	-	-
Title I, pt. A (prj 511)	16,275.55	-	-	-	-	-	16,275.55	-
Title II, pt. A (prj 541)	16,831.53	-	-	-	-	-	-	16,831.53
Title IV, Student Support (prj 552)	6,357.66	-	-	-	-	-	-	6,357.66
CSP Grant (prj 771)	-	-	-	-	-	-	-	-
Special Education (prj 621)	26,974.36	-	-	-	6,933.98	-	-	20,040.38
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)	48,164.72	-	-	-	-	-	18,737.57	29,427.15
Federal Child Nutrition Program	61,872.06	-	-	10,435.38	27,448.11	-	23,988.57	-
Non-revenue sources	326.90	-	-	82.65	-	43.70	178.90	21.65
	<u>1,572,489.45</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>	<u>510,030.79</u>

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

Classification (Project-Object)	Object	2022-23 Actuals	2023-24 Original Budget	2023-24 As of 1/31/24	% of YTD to Budg.
General Fund & Local Codes (Proj. 000)					
Salaries	100	\$ 1,013,955.47	1,088,257.32	648,713.01	59.61%
Employee Benefits	200	224,277.02	319,141.52	143,736.54	45.04%
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	7,250.00	40.28%
Educational Services	320	8,032.00	30,500.00	6,648.50	21.80%
Accounting Services	331	23,750.00	24,600.00	15,350.00	62.40%
Medical Services	336	25,235.00	30,925.00	13,088.88	42.32%
Security Services	344	2,271.00	790.00	190.00	24.05%
Technology Related Services	346	-	298.05	298.05	100.00%
Legal Services	350	3,475.00	12,000.00	1,804.98	15.04%
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	41,604.50	61.64%
Disposal Services	423	2,914.17	4,500.00	1,923.29	42.74%
Pest Control	424	350.00	500.00	350.00	70.00%
Lawn Care Services	426	7,853.15	11,000.00	7,802.15	70.93%
Repairs and Maintenance Services	430	65,053.09	59,230.00	30,962.37	52.27%
Insurance Services	520	62,009.00	82,430.00	80,728.00	97.94%
Communications Services	530	10,593.69	15,500.00	7,729.40	49.87%
Advertising	540	199.50	1,200.00	197.40	16.45%
Printing Services	550	674.25	1,254.00	844.25	67.32%
Out-of-District Travel	580	1,098.98	1,860.00	-	0.00%
General Supplies	600	11,737.42	70,365.00	15,694.78	22.30%
Building/Janitorial Supplies	618	12,351.02	18,400.00	9,958.74	54.12%
Electricity	624	26,604.32	25,000.00	16,949.74	67.80%
Natural Gas	627	9,417.84	10,000.00	3,080.75	30.81%
Books	640	28,641.86	43,675.00	3,026.63	6.93%
Furniture and Fixtures	651	1,349.05	8,000.00	2,417.29	30.22%
Technology Supply/Software	653	12,685.33	22,250.00	18,905.60	84.97%
Machines	656	-	500.00	-	0.00%
Awards, Gifts, Decorations	680	54.98	1,850.00	1,824.63	98.63%
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	21,680.93	11,708.36	54.00%
Dues and Fees	810	7,655.95	7,400.00	6,652.69	89.90%
Registrations	860	1,475.00	10,520.00	112.00	1.06%
Reimbursement/Correcting Entries	900	-	170.05	170.05	100.00%
Subtotal		<u>1,660,192.13</u>	<u>2,041,396.12</u>	<u>1,114,979.24</u>	54.62%
TFCU (Proj. 007)					
Printing	550	979.95	-	-	N/A
Technology/Furniture and Fixtures	730	440.05	-	-	N/A
Subtotal		<u>1,420.00</u>	<u>-</u>	<u>-</u>	N/A
Rotary (Proj. 011)					
General Supplies	600	5,014.79	-	-	N/A
Subtotal		<u>5,014.79</u>	<u>-</u>	<u>-</u>	N/A
Child Nutrition Program (Proj. various CNP)					
Cleaning/Disposal Services	420	1,450.00	2,000.00	1,000.00	50.00%
Food Service Management	570	138,959.96	175,000.00	85,767.30	49.01%
Kitchen Products and Supplies	600	1,003.08	1,130.00	630.00	55.75%
Subtotal		<u>141,413.04</u>	<u>178,130.00</u>	<u>87,397.30</u>	49.06%

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

Classification (Project-Object)	Object	2022-23 Actuals	2023-24 Original Budget	2023-24 As of 1/31/24	% of YTD to Budg.
Flexible Benefit Allowance (Proj. 331-335)					
Salaries/Employee Benefits	100-299	164,442.28	220,000.00	107,259.59	48.75%
State Textbooks (Proj. 333)					
Books	640	17,145.49	16,935.38	-	0.00%
Subtotal		17,145.49	16,935.38	-	0.00%
Reading Sufficiency (Proj. 367)					
Professional Development	359	-	3,000.00	2,400.00	80.00%
General Supplies	600	3,805.22	19,052.80	1,821.50	9.56%
Registrations	860	-	1,320.00	1,320.00	100.00%
Subtotal		3,805.22	23,372.80	5,541.50	23.71%
School Resource Officer (Proj. 376)					
Security Services	344	-	35,000.00	5,607.00	16.02%
Bldg Repair/Maint	430	-	41,300.00	2,310.00	5.59%
Technology/Furniture and Fixtures	650	-	200.00	-	0.00%
Equipment	700	-	15,500.00	2,397.95	15.47%
Subtotal		-	92,000.00	10,314.95	11.21%
Title I, Part A (Proj. 511)					
Salaries/Employee Benefits	100-299	55,615.83	86,150.00	44,886.02	52.10%
General Supplies	600	-	900.00	-	0.00%
Subtotal		55,615.83	87,050.00	44,886.02	51.56%
Special Education Prof Dev (Proj. 615)					
Professional Development	359	750.00	400.00	-	0.00%
General Supplies	600	-	-	-	N/A
Dues, Fees and Registrations	800	40.00	100.00	-	0.00%
Subtotal		790.00	500.00	-	0.00%
Special Education (Proj. 621)					
Salaries/Employee Benefits	100-299	29,437.77	29,000.00	16,388.84	56.51%
Medical Services	336	11,104.22	15,000.00	14,300.00	95.33%
Subtotal		40,541.99	44,000.00	30,688.84	69.75%
Preschool (Proj. 641)					
Salaries/Employee Benefits	100-299	-	-	-	N/A
Medical Services	336	235.78	378.62	378.62	100.00%
Subtotal		235.78	378.62	378.62	100.00%
Stronger Connections Grant (Proj. 715)					
Salaries/Employee Benefits	100-299	-	284,850.00	56,899.20	19.98%
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	65,141.03	18.72%
OSDH Reopening Schools (Proj. 723)					
Salaries/Employee Benefits	100-299	43,278.34	-	-	N/A
Building Services	400	38,690.06	-	-	N/A
Subtotal		81,968.40	-	-	N/A

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

Classification (Project-Object)	Object	2022-23 Actuals	2023-24 Original Budget	2023-24 As of 1/31/24	% of YTD to Budg.
CSP Grant - OPSRC (Proj. 771)					
Educational Services	320	2,045.00	-	-	N/A
Legal Services	354	4,645.00	-	-	N/A
Travel	580	512.07	-	-	N/A
Office/Instructional Supplies	619	6,812.58	-	-	N/A
Books/Periodicals	640	18,682.60	-	-	N/A
Durable Goods (machines, appliances, tech)	650	287.97	-	-	N/A
Awards, Gifts, Decorations	682	1,501.08	-	-	N/A
Technology Related Hardware/Software	730	19,032.21	-	-	N/A
Fees/Registrations	800	4,060.00	-	-	N/A
Subtotal		<u>57,578.51</u>	<u>-</u>	<u>-</u>	N/A
ESSER III (Proj. 795)					
Salaries/Employee Benefits	100-299	133,293.94	108,885.11	57,641.92	52.94%
Subtotal		<u>133,293.94</u>	<u>108,885.11</u>	<u>57,641.92</u>	52.94%
Grand Total		<u>2,373,304.76</u>	<u>3,160,531.67</u>	<u>1,524,229.01</u>	48.23%
Payroll Expenses	100-200	1,664,300.65	2,136,283.95	1,075,525.12	50.35%
Non-Payroll Expenses	300-900	709,004.11	1,024,247.72	448,703.89	43.81%
Totals		<u>\$ 2,373,304.76</u>	<u>3,160,531.67</u>	<u>1,524,229.01</u>	48.23%

**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	172,503.15	57,098.67
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>1,075,525.12</u>	<u>448,703.89</u>
		<u>2,044,996.65</u>		<u>2,373,304.76</u>		<u>1,524,229.01</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	96,890.38	96,799.71	138,582.93	37,752.63	172,503.15	57,098.67
February	-	-	-	-	-	-
March	-	-	-	-	-	-
April	-	-	-	-	-	-
May	-	-	-	-	-	-
June	-	-	-	-	-	-
	<u>\$ 599,188.21</u>	<u>477,387.95</u>	<u>838,990.38</u>	<u>384,161.65</u>	<u>1,075,525.12</u>	<u>448,703.89</u>
		<u>1,076,576.16</u>		<u>1,223,152.03</u>		<u>1,524,229.01</u>

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 21, Date Range: 7/2/2023 - 1/31/2024

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
318 REDBUD SCHOOL FUNDING ACT	\$58,913.90	\$63,162.21	\$0.00	\$0.00	\$122,076.11	\$0.00	\$122,076.11
Total	\$58,913.90	\$63,162.21	\$0.00	\$0.00	\$122,076.11	\$0.00	\$122,076.11

Western Gateway Elementary School Inc.

Revenue/Expenditure Summary

Options: Fund: 81, Date Range: 7/2/2023 - 1/31/2024

	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	\$312,000.00	\$0.00	\$361,666.69	\$78,562.93	\$138,333.31	(\$59,770.38)
005 CROSSFIRST BANK (PLAYGROUND)	\$2,756.01	\$0.00	\$0.00	\$89.96	\$2,666.05	\$2,610.04	\$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	\$8,693.99	\$5,075.20	\$3,306.01	\$1,769.19
009 KIRKPATRICK GRANT	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00
013 PIÑON FOUNDATION GRANT	\$0.00	\$5,000.00	\$0.00	\$134.90	\$4,865.10	\$0.00	\$4,865.10
285 CNP LOCAL	\$13.25	\$0.00	\$0.00	\$0.00	\$13.25	\$1,000.00	(\$986.75)
Total	\$422,444.69	\$334,000.00	\$0.00	\$391,960.64	\$364,484.05	\$169,003.22	\$195,480.83

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 86, Date Range: 7/2/2023 - 1/31/2024

	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 - 1/31/2024

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
815 WGES GENERAL ACTIVITY	\$30,294.34	\$29,130.50	\$0.00	\$23,693.83	\$35,731.01	\$2,522.39	\$33,208.62
816 OSO FAMILY FUND	\$1,655.63	\$1,223.75	\$0.00	\$630.44	\$2,248.94	\$147.05	\$2,101.89
Total	\$31,949.97	\$30,354.25	\$0.00	\$24,324.27	\$37,979.95	\$2,669.44	\$35,310.51