



Meeting of the Board of Directors
Western Gateway Elementary School

Thursday, April 25, 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

April 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, and scroll down to the 2024 WGES Board Calendar of scheduled meetings for the agenda.

Official action can be taken only on items that appear on the Agenda. The WGES Board of Directors may adopt, approve, ratify, deny, defer, recommend, amend, strike, or continue any agenda item. When more information is needed to act on an item, the Board or the Chair may refer the matter to the Head of School or Legal Counsel. The Board may also refer items to staff or committees for additional study. Under certain circumstances, items are deferred to a specific later date or stricken from the agenda entirely.

1. Call to Order & Welcome Blair Humphreys
2. Roll Call Blair Humphreys
3. Head of School Update Heather Zacarias
 - a. Enrollment- Meet & Greets w. New Families
 - b. Hiring- Positions & Interviews
 - c. Year 2 Parent Survey Feedback
 - d. School Community Engagement
 - i. Teacher Appreciation Week
 - ii. Super Oso Day
 - iii. Beautification Day

4. Consent Agenda Blair Humphreys

The following items concern reports and items of a routine nature normally approved at Board meetings. They will be considered and voted on together as a group with one vote; provided that any Board member may ask that one or more items be considered and voted on separately. The Consent Agenda includes discussion, consideration, and possible action upon the following items:

- a. Approval of Minutes from February 22, 2024
 - b. Approval of February & March 2024 financial reports
 - c. Approval of Purchase Orders #2024-11-126 through 2024-11-130 and any changes to any prior existing purchase orders
 - d. Approval of Sylogist Ed. contract to provide Student Information System software, Accounting Software, Payroll Software, and Lunchroom software for school year 2024-25.
 - e. Approval of 2024-25 Oklahoma Consulting and Accounting Services, LLC Contract (in affiliation with Jenkins & Kemper, CPAs, P.C.) to provide accounting and treasury services and tax preparation.
 - f. Approval of Evaluation Works, LLC contract to provide school psychology services. This will include evaluations for the purpose of special education, eligibility report writing, and other related services as requested by the district for 2024-25 school year.
 - g. Approval of Today's Therapy contract to provide OT and SLP services for school year 2024-25
5. Consideration and possible action to approve the Application for Temporary Appropriations for 2024-25 school year as prepared by Jenkins & Kemper, Certified Public Accountant, P.C.

6. Consideration and possible action to approve the contract agreement for the FY24 school audit by Bledsoe, Hewett & Gullekson, CPAs.
7. Consideration and possible action to approve the FY 24 teacher and support staff contracts.
8. Discussion, consideration, and possible action to approve the Transportation Policy.
9. Discussion, consideration, and possible action to approve the Use of School Restroom and Changing Facilities Policy.
10. Discussion, consideration and possible action to approve the Parental Rights and Notification Policy.
11. Discussion and possible action to approve the filing of FCC Form 471, Schools and Libraries Universal Service Program Services Ordered for the fiscal year 07/01/2024-06/30/2025. (E-Rate)
12. Consideration and possible action to approve curriculum purchasing for school year 2024-25 as follows:
 - a. TWIG Science \$10,000
 - b. Benchmark Education Company \$16,000
 - c. Big Idea Math \$43,084.80
 - d. Lakeshore Learning- \$30,000
13. Consideration, discussion, and possible action to approve the reappointment of Ashely Terry, WGES Board Member.
14. Consideration, discussion, and possible action to approve the reappointment of Edgar Medina, WGES Board Secretary.
15. Comments by board members and/or public comments.
16. New business
17. Adjourn

WESTERN GATEWAY ELEMENTARY SCHOOL, INC.

Minutes

Board of Directors Regular Meeting
Thursday, February 22, 2024, 4:00 pm

This meeting of the Board of Directors of Western Gateway Elementary School, Inc. was held on Thursday, February 22, 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, February 16, 2024, and was posted on February 22, 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 February 22, 2024.

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: Lauren Hanna, Legal Counsel, and Diana Bedwell. Others absent were: Heather Zacarias, Head of School.

3. Update from Daina Bedwell

In Ms. Zacarias' absence, Diana Bedwell provided the Board with an update on the lottery results.

4. Consideration and authorization of the WGES Consent Agenda

Mr. Medina made a motion 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. Comments

None

6. New Business

None

7. Adjournment

Ms. Terry made a motion 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 4:27 pm.

Edgar Medina, Board Secretary

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

MONTHLY FINANCIAL REPORT

February 29, 2024 and Year to Date

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JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

March 1, 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 February 29, 2024, and the related statements of revenues and expenses – cash basis for the eight (8) 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 FEBRUARY 29, 2024

	General Fund	Building Fund	Gifts Fund	Activity Fund	Totals
Assets					
Cash	\$ 467,908.27	122,076.11	417,297.39	35,607.54	1,042,889.31
Liabilities					
Outstanding Payments	38,322.44		187.18	719.95	39,229.57
Reserves	6,852.07				6,852.07
Funds Held for Student Organizations				34,887.59	34,887.59
Total Liabilities	<u>45,174.51</u>	<u>-</u>	<u>187.18</u>	<u>35,607.54</u>	<u>80,969.23</u>
Net Assets	<u>\$ 422,733.76</u>	<u>122,076.11</u>	<u>417,110.21</u>		<u>961,920.08</u>

**WESTERN GATEWAY ELEMENTARY SCHOOL
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH FUND
 BALANCES REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
 FEBRUARY 29, 2024**

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	TOTALS (MEMO. ONLY)
	GENERAL	SPECIAL REVENUE	EXPENDABLE TRUST AND INSURANCE RECOVERY FUNDS	
Revenues				
Local sources	\$ 39,938.13		575,718.49	615,656.62
State sources	1,555,815.38	63,162.21		1,618,977.59
Federal sources	259,141.24			259,141.24
Non-revenue receipts	326.90			326.90
Total revenues	<u>1,855,221.65</u>	<u>63,162.21</u>	<u>575,718.49</u>	<u>2,494,102.35</u>
Expenditures				
Instruction	911,408.76		30,411.16	941,819.92
Support services	750,295.84		747,211.39	1,497,507.23
Operation of non-instructional services	107,241.28			107,241.28
Other uses	2,027.70			2,027.70
Total expenditures	<u>1,770,973.58</u>		<u>777,622.55</u>	<u>2,548,596.13</u>
Revenues over (under) expenditures	84,248.07	63,162.21	(201,904.06)	(54,493.78)
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	79,580.37	63,162.21	(197,236.36)	(54,493.78)
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>\$ 422,733.76</u>	<u>122,076.11</u>	<u>417,110.21</u>	<u>961,920.08</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 2/28/23	% of YTD to Actual	2023-24 Budgeted	2023-24 As of 2/29/24	% 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	23,491.55	56.3%	31,000.00	25,375.81	81.9%
Foundation and Salary Incentive Aid	3210	1,628,682.37	1,026,075.22	63.0%	2,168,155.91	1,365,899.20	63.0%
Flexible Benefit Allowance	3250	162,086.88	102,114.73	63.0%	219,110.99	138,637.45	63.3%
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	7,784.76	63.0%	16,935.38	16,935.38	100.0%
School Resource Officer (prj 376)	3436	-	-	N/A	92,000.00	10,314.95	11.2%
State CNP	3700	938.96	469.48	50.0%	1,311.20	655.60	50.0%
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	19,447.52	44.3%	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	56,574.82	16.3%
CSP Grant (Proj. 771)	4462	142,548.57	142,178.57	99.7%	-	-	N/A
OSDH Reopening Schools (prj 723)	4689	89,393.47	44,912.37	50.2%	-	-	N/A
ESSER III (prj 795)	4689	145,676.95	54,334.56	37.3%	108,885.11	48,164.72	44.2%
Federal Meal Reimbursement	4700	115,457.71	60,653.58	52.5%	95,516.04	85,277.83	89.3%
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	1,683,042.21	63.8%	3,308,053.95	1,855,221.65	56.1%
Expenditures							
Payroll		1,664,300.65	978,538.63	58.8%	2,144,885.11	1,254,966.09	58.5%
Accounts Payable		709,004.11	448,204.10	63.2%	1,025,677.39	516,007.49	50.3%
Total expenditures		2,373,304.76	1,426,742.73	60.1%	3,170,562.50	1,770,973.58	55.9%
Revenue over (under) expenses		263,375.20	256,299.48		137,491.45	84,248.07	
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	335,353.15		\$ 475,977.14	422,733.76	

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>	<u>February</u>
Donations	\$ 11,830.00	-	5,880.00	-	-	-	-	5,950.00	-
Refunds and Other Local	2,732.32	2,732.32	-	-	-	-	-	-	-
Local Child Nutrition Program	25,375.81	-	3,142.96	3,481.37	3,788.56	850.00	5,149.89	3,394.18	5,568.85
State Aid	1,365,899.20	-	158,717.74	158,717.74	158,717.73	158,717.74	158,717.74	377,246.15	195,064.36
Flexible Benefits Allowance	138,637.45	-	14,798.46	15,733.18	15,265.83	15,265.82	15,265.82	48,665.23	13,643.11
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)	10,314.95	-	-	-	3,027.95	-	-	-	7,287.00
State CNP Matching	655.60	-	-	-	-	-	-	-	655.60
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	-
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)	58,691.18	2,116.36	-	-	-	-	19,467.31	-	37,107.51
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	85,277.83	-	-	10,435.38	27,448.11	-	23,988.57	-	23,405.77
Non-revenue sources	326.90	-	-	82.65	-	43.70	178.90	21.65	-
	<u>\$ 1,855,221.65</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>	<u>282,732.20</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 2/29/24	% of YTD to Budg.
General Fund & Local Codes (Proj. 000)					
Salaries	100	\$ 1,013,955.47	1,145,000.00	756,510.83	66.07%
Employee Benefits	200	224,277.02	270,000.00	167,664.87	62.10%
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	10,006.80	55.59%
Educational Services	320	8,032.00	30,500.00	17,351.50	56.89%
Accounting Services	331	23,750.00	24,600.00	16,900.00	68.70%
Medical Services	336	25,235.00	30,925.00	22,608.88	73.11%
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	4,129.98	34.42%
Professional Development	359	578.76	500.00	240.00	48.00%
Water Service	411	7,072.30	8,500.00	7,106.16	83.60%
Cleaning Services	421	34,588.40	67,500.00	48,320.60	71.59%
Disposal Services	423	2,914.17	4,500.00	2,559.78	56.88%
Pest Control	424	350.00	500.00	350.00	70.00%
Lawn Care Services	426	7,853.15	11,000.00	9,242.98	84.03%
Repairs and Maintenance Services	430	65,053.09	59,230.00	34,105.88	57.58%
Insurance Services	520	62,009.00	82,430.00	80,728.00	97.94%
Communications Services	530	10,593.69	15,500.00	8,509.40	54.90%
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	16,578.79	23.56%
Building/Janitorial Supplies	618	12,351.02	18,400.00	11,055.31	60.08%
Electricity	624	26,604.32	25,000.00	18,231.19	72.92%
Natural Gas	627	9,417.84	10,000.00	4,491.64	44.92%
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	18,959.54	85.21%
Machines	656	-	500.00	-	0.00%
Awards, Gifts, Decorations	680	54.98	2,000.00	1,918.65	95.93%
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	13,659.00	63.00%
Dues and Fees	810	7,655.95	7,400.00	6,703.99	90.59%
Registrations	860	1,475.00	10,520.00	112.00	1.06%
Reimbursement/Correcting Entries	900	-	200.00	191.70	95.85%
Subtotal		<u>1,660,192.13</u>	<u>2,049,677.23</u>	<u>1,293,361.59</u>	63.10%
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	1,225.00	61.25%
Food Service Management	570	138,959.96	175,000.00	105,386.28	60.22%
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>107,241.28</u>	60.20%

**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 2/29/24	% of YTD to Budg.
Flexible Benefit Allowance (Proj. 331-335)					
Salaries/Employee Benefits	100-299	164,442.28	221,000.00	125,507.75	56.79%
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	-	74,000.00	5,607.00	7.58%
Bldg Repair/Maint	430	-	2,500.00	2,310.00	92.40%
Technology/Furniture and Fixtures	650	-	500.00	-	0.00%
Equipment	700	-	15,000.00	2,397.95	15.99%
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	52,631.60	61.09%
General Supplies	600	-	900.00	-	0.00%
Subtotal		55,615.83	87,050.00	52,631.60	60.46%
Special Education Prof Dev (Proj. 615)					
Professional Development	359	750.00	400.00	-	0.00%
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	19,190.82	66.18%
Medical Services	336	11,104.22	15,749.72	15,000.00	95.24%
Subtotal		40,541.99	44,749.72	34,190.82	76.40%
Preschool (Proj. 641)					
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	66,341.11	23.29%
Professional Services	300	-	9,400.00	405.00	4.31%
Out-of-District Travel	580	1,257.36	2,742.64	-	0.00%
General Supplies	600	-	26,750.00	7,940.25	29.68%
Dues, Fees and Registrations	800	8,590.00	24,141.00	-	0.00%
Subtotal		9,847.36	347,883.64	74,686.36	21.47%
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 2/29/24	% 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	67,119.11	61.64%
Subtotal		<u>133,293.94</u>	<u>108,885.11</u>	<u>67,119.11</u>	61.64%
Grand Total					
		<u>2,373,304.76</u>	<u>3,170,562.50</u>	<u>1,770,973.58</u>	55.86%
Payroll Expenses	100-200	1,664,300.65	2,144,885.11	1,254,966.09	58.51%
Non-Payroll Expenses	300-900	709,004.11	1,025,677.39	516,007.49	50.31%
Totals		<u>\$ 2,373,304.76</u>	<u>3,170,562.50</u>	<u>1,770,973.58</u>	55.86%

**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	
	Salary	Non-salary	Salary	Non-salary	Salary	Non-salary
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	179,440.97	67,303.60
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>1,254,966.09</u>	<u>516,007.49</u>
		<u>2,044,996.65</u>		<u>2,373,304.76</u>		<u>1,770,973.58</u>

	2021-22 Expenditures		2022-23 Expenditures		2023-24 Expenditures	
	Salary	Non-salary	Salary	Non-salary	Salary	Non-salary
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	179,440.97	67,303.60
March	-	-	-	-	-	-
April	-	-	-	-	-	-
May	-	-	-	-	-	-
June	-	-	-	-	-	-
	<u>\$ 691,876.93</u>	<u>516,009.99</u>	<u>978,538.63</u>	<u>448,204.10</u>	<u>1,254,966.09</u>	<u>516,007.49</u>
		<u>1,207,886.92</u>		<u>1,426,742.73</u>		<u>1,770,973.58</u>

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 21, Date Range: 7/2/2023 - 2/29/2024

	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 - 2/29/2024

	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	\$416,000.00	\$0.00	\$413,333.36	\$130,896.26	\$86,666.64	\$44,229.62
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	\$8,901.16	\$4,868.03	\$3,098.84	\$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
085 NEW HORIZONS LUNCH	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
285 CNP LOCAL	\$13.25	\$0.00	\$0.00	\$0.00	\$13.25	\$1,000.00	(\$986.75)
Total	\$422,444.69	\$438,500.00	\$0.00	\$443,834.48	\$417,110.21	\$117,129.38	\$299,980.83

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 86, Date Range: 7/2/2023 - 2/29/2024

	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 - 2/29/2024

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
815 WGES GENERAL ACTIVITY	\$30,294.34	\$29,407.50	\$0.00	\$26,998.19	\$32,703.65	\$0.00	\$32,703.65
816 OSO FAMILY FUND	\$1,655.63	\$1,308.75	\$0.00	\$780.44	\$2,183.94	\$147.05	\$2,036.89
Total	\$31,949.97	\$30,716.25	\$0.00	\$27,778.63	\$34,887.59	\$147.05	\$34,740.54

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

MONTHLY FINANCIAL REPORT

March 31, 2024 and Year to Date

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JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

April 1, 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 March 31, 2024, and the related statements of revenues and expenses – cash basis for the nine (9) 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 MARCH 31, 2024

	General Fund	Building Fund	Gifts Fund	Activity Fund	Totals
Assets					
Cash	\$ 452,032.92	122,076.11	416,332.13	35,131.59	1,025,572.75
Liabilities					
Outstanding Payments	37,765.33		1,176.32	367.53	39,309.18
Reserves	6,852.07				6,852.07
Funds Held for Student Organizations				34,764.06	34,764.06
Total Liabilities	<u>44,617.40</u>	<u>-</u>	<u>1,176.32</u>	<u>35,131.59</u>	<u>80,925.31</u>
Net Assets	<u>\$ 407,415.52</u>	<u>122,076.11</u>	<u>415,155.81</u>		<u>944,647.44</u>

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

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	TOTALS (MEMO. ONLY)
	GENERAL	SPECIAL REVENUE	EXPENDABLE TRUST AND INSURANCE RECOVERY FUNDS	
Revenues				
Local sources	\$ 43,798.35		629,718.49	673,516.84
State sources	1,770,110.91	63,162.21		1,833,273.12
Federal sources	259,141.24			259,141.24
Non-revenue receipts	326.90			326.90
Total revenues	<u>2,073,377.40</u>	<u>63,162.21</u>	<u>629,718.49</u>	<u>2,766,258.10</u>
Expenditures				
Instruction	1,038,462.57		31,466.54	1,069,929.11
Support services	835,123.14		802,110.41	1,637,233.55
Operation of non-instructional services	128,834.16			128,834.16
Other uses	2,027.70			2,027.70
Total expenditures	<u>2,004,447.57</u>		<u>833,576.95</u>	<u>2,838,024.52</u>
Revenues over (under) expenditures	68,929.83	63,162.21	(203,858.46)	(71,766.42)
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	64,262.13	63,162.21	(199,190.76)	(71,766.42)
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>\$ 407,415.52</u>	<u>122,076.11</u>	<u>415,155.81</u>	<u>944,647.44</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 3/31/23	% of YTD to Actual	2023-24 Budgeted	2023-24 As of 3/31/24	% 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	29,654.68	71.1%	31,000.00	29,236.03	94.3%
Foundation and Salary Incentive Aid	3210	1,628,682.37	1,172,757.92	72.0%	2,168,155.91	1,561,072.26	72.0%
Flexible Benefit Allowance	3250	162,086.88	116,702.55	72.0%	219,110.99	157,759.92	72.0%
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	8,896.87	72.0%	16,935.38	16,935.38	100.0%
School Resource Officer (prj 376)	3436	-	-	N/A	92,000.00	10,314.95	11.2%
State CNP	3700	938.96	469.48	50.0%	1,311.20	655.60	50.0%
Title I pt. A (prj 511)	4210	42,976.41	21,232.85	49.4%	114,179.24	16,275.55	14.3%
Title II pt. A (prj 541)	4271	7,806.13	7,806.13	100.0%	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	19,447.52	44.3%	44,530.44	26,974.36	60.6%
Preschool (prj 641)	4340	235.78	235.78	100.0%	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	56,574.82	16.3%
CSP Grant (Proj. 771)	4462	142,548.57	142,178.57	99.7%	-	-	N/A
OSDH Reopening Schools (prj 723)	4689	89,393.47	44,912.37	50.2%	-	-	N/A
ESSER III (prj 795)	4689	145,676.95	81,808.32	56.2%	108,885.11	48,164.72	44.2%
Federal Meal Reimbursement	4700	115,457.71	70,969.08	61.5%	95,516.04	85,277.83	89.3%
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	1,910,792.84	72.5%	3,308,053.95	2,073,377.40	62.7%
Expenditures							
Payroll		1,664,300.65	1,117,866.02	67.2%	2,318,885.11	1,431,047.69	61.7%
Accounts Payable		709,004.11	499,277.75	70.4%	1,024,557.89	573,399.88	56.0%
Total expenditures		2,373,304.76	1,617,143.77	68.1%	3,343,443.00	2,004,447.57	60.0%
Revenue over (under) expenses		263,375.20	293,649.07		(35,389.05)	68,929.83	
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	372,702.74		\$ 303,096.64	407,415.52	

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>	<u>February</u>	<u>March</u>
Donations	\$ 11,830.00	-	5,880.00	-	-	-	-	5,950.00	-	-
Refunds and Other Local	2,732.32	2,732.32	-	-	-	-	-	-	-	-
Local Child Nutrition Program	29,236.03	-	3,142.96	3,481.37	3,788.56	850.00	5,149.89	3,394.18	5,568.85	3,860.22
State Aid	1,561,072.26	-	158,717.74	158,717.74	158,717.73	158,717.74	158,717.74	377,246.15	195,064.36	195,173.06
Flexible Benefits Allowance	157,759.92	-	14,798.46	15,733.18	15,265.83	15,265.82	15,265.82	48,665.23	13,643.11	19,122.47
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)	10,314.95	-	-	-	3,027.95	-	-	-	7,287.00	-
State CNP Matching	655.60	-	-	-	-	-	-	-	655.60	-
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	-	-
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)	58,691.18	2,116.36	-	-	-	-	19,467.31	-	37,107.51	-
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	85,277.83	-	-	10,435.38	27,448.11	-	23,988.57	-	23,405.77	-
Non-revenue sources	326.90	-	-	82.65	-	43.70	178.90	21.65	-	-
	<u>\$2,073,377.40</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>	<u>282,732.20</u>	<u>218,155.75</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 3/31/24	% of YTD to Budg.
General Fund & Local Codes (Proj. 000)					
Salaries	100	\$ 1,013,955.47	1,300,000.00	862,899.65	66.38%
Employee Benefits	200	224,277.02	290,000.00	191,325.55	65.97%
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	10,506.80	58.37%
Educational Services	320	8,032.00	30,500.00	18,073.50	59.26%
Accounting and Other Professional Services	330	23,750.00	24,350.00	19,200.00	78.85%
Medical Services	336	25,235.00	30,250.00	24,848.88	82.15%
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	5,059.98	42.17%
Professional Development	359	578.76	700.00	440.00	62.86%
Water Service	411	7,072.30	8,500.00	7,859.31	92.46%
Cleaning Services	421	34,588.40	66,732.00	55,036.70	82.47%
Disposal Services	423	2,914.17	4,500.00	2,559.78	56.88%
Pest Control	424	350.00	1,400.00	700.00	50.00%
Lawn Care Services	426	7,853.15	11,000.00	9,971.31	90.65%
Repairs and Maintenance Services	430	65,053.09	61,000.00	39,152.64	64.18%
Insurance Services	520	62,009.00	82,430.00	80,728.00	97.94%
Communications Services	530	10,593.69	14,700.00	9,459.40	64.35%
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	2,177.55	317.55	14.58%
General Supplies	600	11,737.42	65,800.00	18,608.14	28.28%
Building/Janitorial Supplies	618	12,351.02	18,600.00	12,794.59	68.79%
Electricity	624	26,604.32	25,000.00	19,476.48	77.91%
Natural Gas	627	9,417.84	10,000.00	5,324.13	53.24%
Books	640	28,641.86	45,341.33	3,026.63	6.68%
Furniture and Fixtures	651	1,349.05	7,999.86	2,417.29	30.22%
Technology Supply/Software	653	12,685.33	23,539.62	19,765.01	83.96%
Machines	656	-	500.00	-	0.00%
Awards, Gifts, Decorations	680	54.98	1,918.65	1,918.65	100.00%
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	15,610.73	72.00%
Dues and Fees	810	7,655.95	8,022.79	7,705.29	96.04%
Registrations	860	1,475.00	9,582.00	322.00	3.36%
Reimbursement/Correcting Entries	900	-	191.70	191.70	100.00%
Subtotal		1,660,192.13	2,223,557.73	1,454,979.89	65.43%
TFCU (Proj. 007)					
Printing	550	979.95	-	-	N/A
Technology/Furniture and Fixtures	730	440.05	-	-	N/A
Subtotal		1,420.00	-	-	N/A
Rotary (Proj. 011)					
General Supplies	600	5,014.79	-	-	N/A
Subtotal		5,014.79	-	-	N/A
Child Nutrition Program (Proj. various CNP)					
Cleaning/Disposal Services	420	1,450.00	2,000.00	1,225.00	61.25%
Food Service Management	570	138,959.96	175,000.00	126,979.16	72.56%
Kitchen Products and Supplies	600	1,003.08	1,130.00	630.00	55.75%
Subtotal		141,413.04	178,130.00	128,834.16	72.33%

**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 3/31/24	% of YTD to Budg.
Flexible Benefit Allowance (Proj. 331-335)					
Salaries/Employee Benefits	100-299	164,442.28	220,000.00	143,115.63	65.05%
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	2,016.04	10.58%
Registrations	860	-	1,320.00	1,320.00	100.00%
Subtotal		3,805.22	23,372.80	5,736.04	24.54%
School Resource Officer (Proj. 376)					
Security Services	344	-	74,000.00	7,646.00	10.33%
Bldg Repair/Maint	430	-	2,500.00	2,310.00	92.40%
Technology/Furniture and Fixtures	650	-	500.00	-	0.00%
Equipment	700	-	15,000.00	2,397.95	15.99%
Subtotal		-	92,000.00	12,353.95	13.43%
Title I, Part A (Proj. 511)					
Salaries/Employee Benefits	100-299	55,615.83	86,150.00	60,377.16	70.08%
General Supplies	600	-	900.00	-	0.00%
Subtotal		55,615.83	87,050.00	60,377.16	69.36%
Special Education Prof Dev (Proj. 615)					
Professional Development	359	750.00	400.00	400.00	100.00%
Dues, Fees and Registrations	800	40.00	100.00	-	0.00%
Subtotal		790.00	500.00	400.00	80.00%
Special Education (Proj. 621)					
Salaries/Employee Benefits	100-299	29,437.77	29,000.00	21,992.80	75.84%
Medical Services	336	11,104.22	15,749.72	15,000.00	95.24%
Subtotal		40,541.99	44,749.72	36,992.80	82.67%
Preschool (Proj. 641)					
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	75,491.12	26.50%
Professional Services	300	-	9,400.00	405.00	4.31%
Out-of-District Travel	580	1,257.36	2,742.64	457.17	16.67%
General Supplies	600	-	26,750.00	7,940.25	29.68%
Dues, Fees and Registrations	800	8,590.00	24,141.00	1,140.00	4.72%
Subtotal		9,847.36	347,883.64	85,433.54	24.56%
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 3/31/24	% 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	75,845.78	69.66%
Subtotal		<u>133,293.94</u>	<u>108,885.11</u>	<u>75,845.78</u>	69.66%
Grand Total					
		<u>2,373,304.76</u>	<u>3,343,443.00</u>	<u>2,004,447.57</u>	59.95%
Payroll Expenses	100-200	1,664,300.65	2,318,885.11	1,431,047.69	61.71%
Non-Payroll Expenses	300-900	709,004.11	1,024,557.89	573,399.88	55.97%
Totals		<u>\$ 2,373,304.76</u>	<u>3,343,443.00</u>	<u>2,004,447.57</u>	59.95%

**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	
	Salary	Non-salary	Salary	Non-salary	Salary	Non-salary
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	179,440.97	67,303.60
March	93,798.64	82,574.40	139,327.39	51,073.65	176,081.60	57,392.39
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>1,431,047.69</u>	<u>573,399.88</u>
		<u>2,044,996.65</u>		<u>2,373,304.76</u>		<u>2,004,447.57</u>

	2021-22 Expenditures		2022-23 Expenditures		2023-24 Expenditures	
	Salary	Non-salary	Salary	Non-salary	Salary	Non-salary
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	179,440.97	67,303.60
March	93,798.64	82,574.40	139,327.39	51,073.65	176,081.60	57,392.39
April	-	-	-	-	-	-
May	-	-	-	-	-	-
June	-	-	-	-	-	-
	<u>\$ 785,675.57</u>	<u>598,584.39</u>	<u>1,117,866.02</u>	<u>499,277.75</u>	<u>1,431,047.69</u>	<u>573,399.88</u>
		<u>1,384,259.96</u>		<u>1,617,143.77</u>		<u>2,004,447.57</u>

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 21, Date Range: 7/2/2023 - 3/31/2024

	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 - 3/31/2024

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NONCATEGORICAL FUNDS	\$0.00	\$0.00	\$0.00	\$3,037.50	(\$3,037.50)	\$10,962.50	(\$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	\$468,000.00	\$0.00	\$465,000.03	\$131,229.59	\$34,999.97	\$96,229.62
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	\$9,956.54	\$3,812.65	\$2,043.46	\$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
015 OERB - STEM	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
285 CNP LOCAL	\$13.25	\$500.00	\$0.00	\$194.85	\$318.40	\$805.15	(\$486.75)
Total	\$422,444.69	\$492,500.00	\$0.00	\$499,788.88	\$415,155.81	\$61,174.98	\$353,980.83

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 86, Date Range: 7/2/2023 - 3/31/2024

	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 - 3/31/2024

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
815 WGES GENERAL ACTIVITY	\$30,294.34	\$29,631.50	\$0.00	\$27,272.77	\$32,653.07	\$1,431.83	\$31,221.24
816 OSO FAMILY FUND	\$1,655.63	\$1,328.75	\$0.00	\$873.39	\$2,110.99	\$54.10	\$2,056.89
Total	\$31,949.97	\$30,960.25	\$0.00	\$28,146.16	\$34,764.06	\$1,485.93	\$33,278.13

Encumbrance Register

Options: Year: 2023-2024, Date Range: 1/20/2024 - 6/30/2024, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	3	07/01/2023	92	AIM TO KILL	PEST CONTROL	900.00
11	4	07/01/2023	27	AMAZON CAPITAL SERVICES	INSTRUCTIONAL SUPPLIES AND MATERIALS	1,000.56
11	10	07/01/2023	33	BECKMAN COMPANY	CYBER INSURANCE/SURETY BONDS	0.00
11	19	07/01/2023	98	CENTER FOR RESPONSIVE SCHOOLS, INC.	SUMMER PROFESSIONAL DEVELOPMENT WORKSHOP	0.00
11	26	07/01/2023	145	DAIGHAN EDUCATION LLC	ADMIN MGMT SERVICES	0.00
11	27	07/01/2023	89	DEMCO INC.	LIBRARY SUPPLIES	34.55
11	31	07/01/2023	20	ELITE TECHNOLOGY SOLUTIONS, LLC	PHONES/LAPTOPS/TECH	0.00
11	32	07/01/2023	55	EVALUATION WORKS, LLC	PSYCH EVAL SERVICES/THERAPY	0.00
11	37	07/01/2023	117	HARRISON ENERGY PARTNERS	HVAC REPAIR AND MAINT	0.00
11	40	07/01/2023	65	HISPANIC CHAMBER OF COMMERCE	ANNUAL MEMBERSHIP DUES	50.00
11	41	07/01/2023	14	JENKINS & KEMPER CPA, P.C.	TAX RETURN PREPARATION	-250.00
11	43	07/01/2023	17	KELLOGG & SOVEREIGN CONSULTING, LLC	ERATE CONSULTING SERVICES	106.80
11	48	07/01/2023	58	MEDINA HANDYMAN SERVICES	CUSTODIAL SERVICES	3,268.90
11	55	07/01/2023	31	NWEA	STUDENT TESTING	177.00
11	60	07/01/2023	78	OKCPS FINANCIAL SERVICES - TREASURY	SPONSOR FEES	1,680.93
11	62	07/01/2023	15	OKLAHOMA CONSULTING AND ACCOUNTING	ACCOUNTING SERVICES	0.00
11	81	07/01/2023	106	SAM'S CLUB MC/SYNCB	JANUARY CREDIT CARD PAYMENT	-775.53
11	82	07/01/2023	106	SAM'S CLUB MC/SYNCB	FEBRUARY CREDIT CARD PAYMENT	-442.12
11	83	07/01/2023	106	SAM'S CLUB MC/SYNCB	MARCH CREDIT CARD PAYMENT	2.72
11	84	07/01/2023	106	SAM'S CLUB MC/SYNCB	APRIL CREDIT CARD PAYMENT	-1,000.00
11	85	07/01/2023	106	SAM'S CLUB MC/SYNCB	MAY CREDIT CARD PAYMENT	-1,000.00
11	86	07/01/2023	106	SAM'S CLUB MC/SYNCB	JUNE CREDIT CARD PAYMENT	-1,000.00
11	87	07/01/2023	25	SAM'S CLUB/SYNCHRONY BANK	CLASSROOM SUPPLIES/ PAPER GOODS	0.00
11	98	07/01/2023	80	TODAY'S THERAPY SOLUTIONS	SPECIAL ED SERVICES	12,000.00
11	120	12/08/2023	160	OKLAHOMA CITY PUBLIC WORKS DEPT	ASAP 2023-09-G SPEED HUMPS	0.00
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
11	126	02/16/2024	165	RICHARD PAULK	CPR TRAINING FOR STAFF	500.00
11	127	03/07/2024	166	JANESSA BOINTY	PROFESSIONAL DEVELOPMENT	200.00
11	128	03/08/2024	167	SUPERIOR FENCE	FENCING	7,125.00
11	129	03/31/2024	1	IRS Online Payment	PORRAS 3RD PARTY DISABILITY PMT	633.42
11	130	04/11/2024	169	TEXAS ASSOC FOR BILINGUAL EDUCATION	RSA PROF DEV WORKSHOP	500.00

Western Gateway Elementary School Inc.
Encumbrance Register

Options: Year: 2023-2024, Date Range: 1/20/2024 - 6/30/2024, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
					Non-Payroll Total:	\$24,133.88
					Payroll Total:	\$16,077.22
					Balance Forward:	\$3,016,574.90
					Report Total:	\$3,056,786.00

Payment Register

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 1/20/2024 - 6/30/2024, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
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
504	02/22/2024	27	AMAZON CAPITAL SERVICES				\$157.36
505	02/22/2024	53	ARTS COUNCIL				\$703.00
506	02/22/2024	50	CLASSIC PAPER SUPPLY INC.				\$904.35
507	02/22/2024	15	OKLAHOMA CONSULTING AND A				\$2,050.00
508	02/22/2024	69	OG&E				\$1,281.45
509	02/22/2024	78	OKCPS FINANCIAL SERVICES - TR				\$1,950.64
510	02/22/2024	79	ONG				\$1,410.89
511	02/22/2024	63	R.K. BLACK, INC.				\$108.51
512	02/22/2024	165	RICHARD PAULK				\$240.00
513	02/12/2024	12	MIDFIRST BANK				\$51.30
557	02/29/2024	27	AMAZON CAPITAL SERVICES				\$194.36
558	02/29/2024	101	CITY GREASE TRAP SERVICE LLC				\$225.00
559	02/29/2024	89	DEMCO INC.				\$534.55
560	02/29/2024	157	PHILLIPS MURRAH P.C.				\$2,325.00
561	02/29/2024	25	SAM'S CLUB/SYNCHRONY BANK				\$305.22
562	02/29/2024	80	TODAY'S THERAPY SOLUTIONS				\$7,510.00
563	02/29/2024	71	WM CORPORATE SERVICES, INC.				\$319.61
564	03/07/2024	27	AMAZON CAPITAL SERVICES				\$194.54
565	03/07/2024	98	CENTER FOR RESPONSIVE SCHOO				\$1,140.00
566	03/07/2024	70	CITY OF OKC				\$410.70
567	03/07/2024	110	COOPER PROJECT ADVISORS, LLC				\$1,835.00
568	03/07/2024	20	ELITE TECHNOLOGY SOLUTIONS,				\$2,010.00
569	03/07/2024	55	EVALUATION WORKS, LLC				\$2,240.00
570	03/07/2024	65	HISPANIC CHAMBER OF COMME				\$350.00
571	03/07/2024	73	KEYSTONE FOODSERVICE				\$21,592.88
572	03/07/2024	58	MEDINA HANDYMAN SERVICES				\$7,484.10
573	03/07/2024	72	MODERN ENVIRONMENT				\$728.33

Western Gateway Elementary School Inc.

Payment Register

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 1/20/2024 - 6/30/2024, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
574	03/07/2024	63	R.K. BLACK, INC.				\$356.23
575	03/07/2024	106	SAM'S CLUB MC/SYNCB				\$557.88
576	03/07/2024	68	VSC FIRE AND SECURITY				\$2,039.00
577	03/26/2024	92	AIM TO KILL				\$350.00
578	03/26/2024	27	AMAZON CAPITAL SERVICES				\$117.88
579	03/26/2024	53	ARTS COUNCIL				\$722.00
580	03/26/2024	70	CITY OF OKC				\$342.45
581	03/26/2024	166	JANESSA BOINTY				\$200.00
582	03/26/2024	31	NWEA				\$497.00
583	03/26/2024	15	OKLAHOMA CONSULTING AND A				\$2,050.00
584	03/26/2024	69	OG&E				\$1,245.29
585	03/26/2024	78	OKCPS FINANCIAL SERVICES - TR				\$1,951.73
586	03/26/2024	79	ONG				\$832.49
587	03/26/2024	162	PAYNE EDUCATION CENTER				\$400.00
588	03/26/2024	157	PHILLIPS MURRAH P.C.				\$930.00
589	03/26/2024	63	R.K. BLACK, INC.				\$1,027.53
635	03/12/2024	12	MIDFIRST BANK				\$46.30
636	03/12/2024	12	MIDFIRST BANK				\$5.00
637	03/29/2024	27	AMAZON CAPITAL SERVICES				\$351.38
638	03/29/2024	50	CLASSIC PAPER SUPPLY INC.				\$1,739.28
639	03/29/2024	14	JENKINS & KEMPER CPA, P.C.				\$750.00
640	03/29/2024	135	NCS PEARSON, INC.				\$569.21
641	03/29/2024	106	SAM'S CLUB MC/SYNCB				\$1,002.72
642	03/29/2024	105	SOUTH OKLAHOMA CITY CHAMB				\$600.00
643	03/29/2024	26	STAPLES BUSINESS CREDIT				\$723.47
644	04/03/2024	53	ARTS COUNCIL				\$835.00
645	04/03/2024	110	COOPER PROJECT ADVISORS, LLC				\$1,835.00
646	04/03/2024	20	ELITE TECHNOLOGY SOLUTIONS,				\$2,010.00
647	04/03/2024	55	EVALUATION WORKS, LLC				\$1,720.00
648	04/03/2024	117	HARRISON ENERGY PARTNERS				\$1,261.64
649	04/03/2024	17	KELLOGG & SOVEREIGN CONSUL				\$850.00
650	04/03/2024	73	KEYSTONE FOODSERVICE				\$14,110.60
651	04/03/2024	58	MEDINA HANDYMAN SERVICES				\$8,248.10
652	04/03/2024	72	MODERN ENVIRONMENT				\$728.33
653	04/03/2024	80	TODAY'S THERAPY SOLUTIONS				\$5,550.00
654	04/03/2024	71	WM CORPORATE SERVICES, INC.				\$318.41
655	04/04/2024	10	USPS				\$68.00
656	03/31/2024	1	IRS Online Payment				\$633.42
657	04/11/2024	27	AMAZON CAPITAL SERVICES				\$368.54
658	04/11/2024	33	BECKMAN COMPANY				\$450.00
659	04/11/2024	69	OG&E				\$1,159.01
660	04/10/2024	12	MIDFIRST BANK				\$51.90

Non-Payroll Total:	\$172,291.14
Payroll Total:	\$528,025.72
Balance Foward:	\$1,344,328.66
Total:	\$2,044,645.52



Software Service Order Agreement

Term of Agreement: 2024-2025 Fiscal Year

Customer: WESTERN GATEWAY ELEMENTARY SCHOOL,
INC.

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

October Membership: 230

SYLOGISTED, INC.

Addr: 908 EAST 35TH STREET
SHAWNEE, OK 74804

Phone: (800)749-5691 **Email:** accounts@sylogist.com

Re-Occurring Fiscal Year Charges

Re-Occurring Fiscal Year Charges are based on the membership (200 minimum) from the latest October 1 count.

Description	Total
Appropriated Funds	\$2,281.60
Payroll	NA
- Usage Fee Included In Appropriated Funds	
Treasurer	\$761.30
Activity Funds	\$381.80
Personnel	\$761.30
Purchase Requisition	NA
Fixed Assets	NA
Document Management	NA
Accounting Query Designer	NA
Total 2024-2025 Fiscal Year Charges:	
	\$4,186.00

Terms and Conditions

- The software charge includes phone support for one (1) designated contact per application, excluding Document Management. Additional contacts can be added at an additional cost. SylogistEd, Inc. shall provide the phone support during normal business hours of 8:00 a.m. to 5:00 p.m. CST, Monday through Friday, exclusive of holidays. SylogistEd, Inc. shall have full and free access to the Customer equipment and software to provide support.
- The software charge includes interactive online training via training videos and webinars.
- On-site training (by appointment only) will be charged \$1000.00 per day from 9:30 a.m. through 3:30 p.m. CST and round-trip mileage at the current IRS mileage rate. Additional time is \$165.00 per hour.
- For each renewal, the fees may, at SylogistEd's discretion, increase by an amount not to exceed 5%, no more than one time per annum.
- Customer agrees that SylogistEd, Inc. shall not be liable to Customer for any incidental or consequential damages, loss, or other liabilities arising out of the use or inability to use the software.
- The terms and conditions of this agreement supersede those of all previous agreements between the parties with respect to the use of the software and such use hereafter is subject to the terms and conditions of this agreement.
- This agreement shall be governed by the Laws of the State of Oklahoma.

Software as a Service

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

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

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

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

7. Intellectual Property Rights.

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

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

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

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

8. Privacy and Personal Information. (a) SylogistEd, Inc.'s Privacy Policy. SylogistEd, Inc.'s Privacy Policy and Terms of Service, made a part hereof, is available at <https://www.sylogist.com/privacy-policy>.

9. Term; Termination.

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

(b) Termination Without Cause. Customer may terminate this Agreement by discontinuing use of the Service and paying any remaining charges.

SylogistEd, Inc. may terminate this Agreement by discontinuing its provision of the Service to Customer, in which case Customer is not obligated to pay any remaining charges.

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

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

(a) Acknowledgment. Customer hereby acknowledges that the Service (including any Documentation, source code, translations, compilations, partial copies, and derivative works used in connection with the Services) is provided using confidential and proprietary information belonging exclusively to SylogistEd, Inc. or its third-party licensor (as appropriate), and SylogistEd, Inc. hereby acknowledges that Customer Data contains confidential and proprietary information belonging exclusively to Customer or relating to its affairs (in each case, "Confidential & Proprietary Information").

Confidential & Proprietary Information does not include: (i) information already known or independently developed by Recipient outside the scope of this relationship by personnel not having access to any Confidential & Proprietary Information; (ii) information in the public domain through no wrongful act of Recipient, or (iii) information received by Recipient from a third-party who was free to disclose it.

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

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

11. Notices. Notices sent to either Party shall be effective when delivered in person or transmitted electronically, one (1) day after being sent by overnight courier, two (2) days after being sent by first class mail postage prepaid to a physical address provided by the Customer, or five (5) days after being sent by email from SylogistEd, Inc. to the address in the Customer account. A copy of this Agreement and notices generated in good form shall be

treated as "original" documents admissible into evidence unless a document's authenticity is genuinely placed in question.

- 12. Survival. Termination shall have no effect on the Parties' rights or obligations under Section 8 ("Privacy and Personal Information"); Section 10 ("Confidential & Proprietary Information"), Section 13 ("Independent Contractor Status"), any payment obligations or any provision which by its nature should survive.
- 13. Independent Contractor Status. Each Party and its employees and agents are independent contractors in relation to the other Party with respect to all matters arising under this Agreement. Nothing herein shall be deemed to establish a partnership, joint venture, association, or employment relationship between the Parties. Each Party shall remain responsible and shall, as allowed by Oklahoma constitution or law, indemnify and hold harmless the other Party, for the withholding and payment of all federal, state and local personal income, wage, earnings, occupation, social security, worker's compensation, unemployment, sickness and disability insurance taxes, payroll levies, or employee benefit requirements now existing or hereafter enacted and attributable to themselves and their respective people.
- 14. Miscellaneous. This document and the documents incorporated herein constitute the entire agreement between the Parties with respect to the subject matter hereof and supersede all other communications, whether written or oral. SylogistEd, Inc. reserves all rights not specifically granted herein. Neither Party shall be liable for delays caused by events beyond its reasonable control, except non-payment of amounts due hereunder shall not be excused by this provision. Any provision hereof found by a tribunal of competent jurisdiction to be illegal or unenforceable shall be automatically conformed to the minimum requirements of law and all other provisions shall remain in full force and effect. Waiver of any provision hereof in one instance shall not preclude enforcement thereof on future occasions.

Prepared By: Amanda Bunkerfield

Date Prepared: 2/23/2024

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

Signature: _____

Date Accepted: _____



Software Service Order Agreement

Term of Agreement: 2024-2025 Fiscal Year

Customer: WESTERN GATEWAY ELEMENTARY SCHOOL,
INC.

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

October Membership: 230

SYLOGISTED, INC.

Addr: 908 EAST 35TH STREET
SHAWNEE, OK 74804

Phone: (800)749-5691 **Email:** accounts@sylogist.com

Re-Occurring Fiscal Year Charges

Re-Occurring Fiscal Year Charges are based on the membership (200 minimum) from the latest October 1 count.

Description	Total
Student Information	\$2,028.60
Gradebook	\$508.30
Lunch Room	\$508.30
Student Records Portal	\$381.80
Student Information Horizontal SIF® Agent - SIF® is a registered trademark of Schools Interoperability Framework Association.	NA
Google Classroom™ Integration - Google Classroom™ is a registered trademark of Google Inc.	NA
Rostering Integration	NA
Student Information Query Designer	NA

Total 2024-2025 Fiscal Year Charges: \$3,427.00

Terms and Conditions

- The software charge includes phone support for two (2) designated Student Information contacts per accredited site, one (1) designated Gradebook contact per accredited site, and one (1) designated Lunch Room contact per lunchroom site. Additional contacts can be added at an additional cost. SylogistEd, Inc. shall provide the phone support during normal business hours of 8:00 a.m. to 5:00 p.m. CST, Monday through Friday, exclusive of holidays. SylogistEd, Inc. shall have full and free access to the Customer equipment and software to provide support.

2. The software charge includes interactive online training via training videos and webinars.
3. On-site training (by appointment only) will be charged \$1000.00 per day from 9:30 a.m. through 3:30 p.m. CST and round-trip mileage at the current IRS rate. Additional time is \$165.00 per hour.
4. The Student Information software charge includes the SIF Agent for SIF 2.0r1 Wave Profile. Additional 2.0r1 Horizontal Agent Profiles can be added at an additional cost of \$ 0.56 per student X October membership.
5. Pre-defined query templates for use with the Query Designer can be purchased for a one-time fee of \$250.00 each.
6. For each renewal, the fees may, at SylogistEd's discretion, increase by an amount not to exceed 5%, no more than one time per annum.
7. Customer agrees that SylogistEd, Inc. shall not be liable to Customer for any incidental or consequential damages, loss, or other liabilities arising out of the use or inability to use the software.
8. The terms and conditions of this agreement supersede those of all previous agreements between the parties with respect to the use of the software and such use hereafter is subject to the terms and conditions of this agreement.
9. This agreement shall be governed by the Laws of the State of Oklahoma.

Software as a Service

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

that will allow the Customer to share data with third-party applications.

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

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

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

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

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

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

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

7. Intellectual Property Rights.

(a) SylogistEd, Inc. Intellectual Property. SylogistEd, Inc. and its third-party licensors (as appropriate) shall retain all Intellectual Property Rights in the Service and Usage Data. Except as expressly set forth herein, no SylogistEd, Inc. Intellectual Property Rights are granted to Customer. All pre-defined query templates are considered SylogistEd, Inc. Intellectual Property and are for the sole use of the intended school district and shall not be shared with any other entity.

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

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

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

8. Privacy and Personal Information. (a) SylogistEd, Inc.’s Privacy Policy. SylogistEd, Inc.’s Privacy Policy and Terms of Service, made a part hereof, is available at <https://www.sylogist.com/privacy-policy>.

9. Term; Termination.

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

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

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

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

(a) Acknowledgment. Customer hereby acknowledges that the Service (including any Documentation, source code, translations, compilations, partial copies, and derivative works used in connection with the Services) is provided using confidential and proprietary information belonging exclusively to SylogistEd, Inc. or its third-party licensor (as appropriate), and SylogistEd, Inc. hereby acknowledges that Customer Data contains confidential and proprietary information belonging exclusively to Customer or relating to its affairs (in each case, "Confidential & Proprietary Information").

Confidential & Proprietary Information does not include: (i) information already known or independently developed by Recipient outside the scope of this relationship by personnel not having access to any Confidential & Proprietary Information; (ii) information in the public domain through no wrongful act of Recipient, or (iii) information received by Recipient from a third-party who was free to disclose it.

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

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

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

Prepared By: Amanda Bunkerfield

Date Prepared: 2/23/2024

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

Signature: _____

Date Accepted: _____



April 17, 2024

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

RE: Accounting and consulting services for the Year Ended June 30, 2025

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

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

Scope of Services

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

116 W. Breckenridge, Bixby, Oklahoma 74008
(918) 366-4441

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

Management Responsibilities

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

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

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

Administration, Fees, and Other

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

These services are for the period July 1, 2024 to June 30, 2025. Please sign each contract addenda whether Western Gateway Elementary School **accepts** or **does not accept** the services described for each. Fees for these services will be rendered each month as described on the exhibits and will be payable on presentation. This engagement letter will remain in effect until changed by mutual consent.

Administration, Fees, and Other (Continued)

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

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

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

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

Sincerely,



Jack H. Jenkins
President, Oklahoma Consulting and Accounting Services, LLC

ACKNOWLEDGMENT:

By: _____ Date: _____
Administrator

By: _____ Date: _____
Board Member

TREASURER SERVICES

This agreement begins July 1, 2024 and ends on June 30, 2025, between Western Gateway Elementary School and Oklahoma Consulting and Accounting Services, LLC (us/our). This agreement shall not become effective until approved and entered into the minutes of an open board meeting.

Treasurer Services to be Provided:

1. Reconciliations performed timely every month of reported school funds to bank statements
2. Receipts posted to appropriate accounts using the Oklahoma Cost Accounting codes as required by the Oklahoma State Department of Education
3. Prepare monthly finance report for review by management and governing board
4. Prepare orderly file folders to maintain records of all treasurer services
5. Provide treasurer records and financial report information to independent auditor
6. Submit previous end of the fiscal year data to Oklahoma State Department of Education due during the contract period
7. Preparation of annual 2024-25 Estimate of Needs

Client Agrees to the Following:

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

ACKNOWLEDGMENT:

Western Gateway Elementary School’s management and those charged with governance understand, acknowledge and **ACCEPT** the above described monthly services. The annual contract amount for these services is \$8,100.00 and will be payable in 12 equal monthly installments for the contract period.

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

By: _____ Date: _____
 Administrator

By: _____ Date: _____
 Board Member

PAYROLL SERVICES

This agreement begins July 1, 2024 and ends on June 30, 2025, between Western Gateway Elementary School and Oklahoma Consulting and Accounting Services, LLC (us/our). This agreement shall not become effective until approved and entered into the minutes of an open board meeting.

Payroll Services to be Provided:

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

Client Agrees to the Following:

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

ACKNOWLEDGMENT:

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

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

By: _____ Date: _____
Administrator

By: _____ Date: _____
Board Member

ACCOUNTS PAYABLE SERVICES

This agreement begins July 1, 2024 and ends on June 30, 2025, between Western Gateway Elementary School and Oklahoma Consulting and Accounting Services, LLC (us/our). This agreement shall not become effective until approved and entered into the minutes of an open board meeting.

Services to be provided:

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

Client Agrees to the Following:

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

ACKNOWLEDGMENT:

Western Gateway Elementary School’s management and those charged with governance understand, acknowledge and **ACCEPT** the above described monthly services. The annual contract amount for these services is \$8,100.00 and will be payable in 12 equal monthly installments for the contract period.

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

By: _____ Date: _____
Administrator

By: _____ Date: _____
Board Member

Western Gateway
Contracted Services Agreement

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

1. DESCRIPTION OF SERVICES: Evaluation Works will provide school psychology services for the Western Gateway district. This will include evaluations for the purpose of special education, eligibility report writing, and other related services as requested by the district.
2. LOCATION OF SERVICES: Western Gateway Schools and CONTRACTOR's home (report writing/consultation as necessary).
3. TERM: The term of this agreement shall begin on July 1st, 2024 and shall terminate on June 30th, 2025. However, the Superintendent of Schools may terminate this agreement with or without cause after providing written notice to the CONTRACTOR of the intended termination at least thirty (30) calendar days prior to the date of the intended termination. The CONTRACTOR shall notify the BOARD, in writing, at least sixty (60) calendar days prior to voluntarily severing or terminating this agreement.
4. DUTIES: The CONTRACTOR shall report to and coordinate activities with an administrator designated by the Superintendent of Schools. The administrator assigned to act in all manners pertaining to this agreement and to authorize services, accept and approve all reports, draft, products or invoices is the Special Education Director/Coordinator.

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

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

Western Gateway Rep.

Contractor



03/28/2024

Signature

Date

Signature

Date

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

Services to Western Gateway Schools during the 2024-2025 school year shall be paid according to the following rates:

Evaluation Components for Autism Spectrum Disorders (includes evaluation and report)	\$800.00
Evaluation Components for SLD (includes evaluation and report)	\$500.00
Bilingual (Spanish-English) SLD evaluation components (includes evaluation and report)	\$800.00
Full cognitive and achievement with Dyslexia Profile identification, (includes evaluation and report)	\$700.00
Evaluation Components for ED, DD, MD, ID, OHI, TBI, VI, HI, DB, OI (includes evaluation and report)	\$700.00
Partial Evaluation (cognitive, achievement, functional behavior, psychological/social/emotional, or other component not required for that category)	\$250.00/component
Functional Behavior Assessment/Behavior Intervention Plan Development	\$500.00
Additional Services: IEP meetings, RED, rescheduled meetings, MEEGS meetings, consultations, data entry, observation, and any other additional services not described above	\$60.00/hour

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

Payments for testing are due within 30 days of testing.

Make all checks payable to Evaluation Works





AGREEMENT

2024-2025 Occupational Therapy

This Occupational Therapy Services Agreement (the "Agreement") dates as of July 1, 2024 to June 30, 2025, is between Western Gateway Elementary School with a notice address of 1300 SW 15th St., Oklahoma City, OK 73108 and Today's Therapy Solutions ("Consultant"), with a notice address of 200 NW 66th St. Suite 925 Oklahoma City, OK 73116.

- 1. Occupational Therapy Services.** CONTRACTOR agrees to make available to Western Gateway Elementary School the services of a certified occupational therapist (the "OTR") and/or the services of a certified occupational therapy assistant (the "COTA") during the term of this Agreement, and such additional time as the parties may agree for the compensation set forth herein. The specific starting date for OTR and COTA's delivery of Services will be mutually determined by CONTRACTOR and Western Gateway Elementary School.
- 2. OTR Duties.** The OTR shall provide such occupational therapy services as indicated by the Western Gateway Elementary School student's Individualized Education Program or 504 Accommodation Plan. The OTR Services shall include, without limitation, establishing a plan of care, recording student's progress, preparing materials and assembling equipment used during treatment, participation in student-focused meetings and program-focused meetings, direct and indirect supervision of COTA, and completing paperwork as requested no later than the 10th of the month following the month in which the OTR Services were provided. All equipment and materials to be used in treatment together with documentation forms will be provided by Western Gateway Elementary School.
- 3. COTA Duties.** The COTA shall work under the direct supervision of an OTR and provide such occupational therapy services as indicated by the Western Gateway Elementary School student's Individualized Education Program or 504 Accommodation Plan. The COTA Services shall include, without limitation, following the established plan of care, recording student's progress, preparing materials, and assembling equipment used during treatment, participation in student-focused meetings and program-focused meetings, and completing paperwork as requested no later than the 10th of the month following the month in which the COTA Services were provided. All equipment and materials to be used in treatment will be provided by Western Gateway Elementary School.

4. **Certification and Licensure.** CONTRACTOR represents and warrants that the OTR Services will be provided only by a certified occupational therapist licensed by the State of Oklahoma and that the COTA Services will be provided only by a certified occupational therapy assistant licensed by the State of Oklahoma and certified by the National Board of Certification in Occupational therapy. CONTRACTOR further warrants that it has conducted sex offender background checks on the OTR and the COTA and determined that neither has a criminal history.
5. **Supervision.** CONTRACTOR acknowledges that the COTA will be supervised by the OTR, who will be responsible for evaluating the performance of the COTA. Any change in the designated supervisor for the OTR or COTA will be communicated to Western Gateway Elementary School in writing. The OTR will report directly to and be overseen by the Office of Special Services.
6. **Confidentiality.** CONTRACTOR agrees that the OTR and COTA shall adhere to all state and federal laws regarding the confidentiality and privacy of the education records and patient healthcare records of students and students with disabilities.
7. **Insurance.** CONTRACTOR represents and warrants that each OTR and each COTA is insured under CONTRACTOR' workers compensation insurance policy and under CONTRACTOR' professional liability policy in a minimum amount of \$1,000,000.00 per incident/occurrence and \$3,000,000.00 aggregate, and that such insurance covers the OTR and COTA when they are providing the OTR Services and COTA Services under this agreement. CONTRACTOR agrees to maintain each of the foregoing insurance policies at all times while this Agreement is in effect and agrees to notify Western Gateway Elementary School immediately should any of the foregoing policies be cancelled. CONTRACTOR will provide Western Gateway Elementary School with copies of the foregoing insurance policies.
8. **Billing** - CONTRACTOR agrees to bill Western Gateway Elementary School monthly for the OTR Services and COTA Services, and except as otherwise provided herein, Western Gateway Elementary School agrees to pay each monthly invoice within thirty (30) days of receipt. Each invoice shall contain a detailed statement of the OTR Services and COTA Services performed including dates and times. CONTRACTOR agrees and acknowledges that all required documentation must be submitted to Western Gateway Elementary School no later than the 10th day of the month following the month in which the OTR Services and COTA Services were provided.
9. **OSHA and Background Checks.** CONTRACTOR represents and warrants that the assigned OTR and COTA have received training in the prevention of exposure to blood borne pathogens and other potentially infectious materials in accordance with the OSHA Standard on Blood borne Pathogens ("OSHA training") and agrees to provide Western Gateway Elementary School with written verification of same. CONTRACTOR further represents and

warrants that the OTR and COTA have not been convicted of a felony, a sex offense subject to the Sex Offenders Registration Act in Oklahoma or the sex offender registration provisions of another state or federal law. CONTRACTOR agrees to provide Western Gateway Elementary School with written consent for the OTR and COTA for Western Gateway Elementary School to conduct such background checks and criminal history investigations as Western Gateway Elementary School may request from time to time during the term of this Agreement.

- 10. Compensation** - Western Gateway Elementary School agrees to pay CONTRACTOR the sum of \$70 per hour for the OTR Services, \$50 per hour for the COTA services. Either party may terminate this Agreement upon fourteen (14) days' written notice. Billable services include paperwork and provision of services, both in-person and teletherapy, direct and indirect supervision of COTA, and attending meetings.
- 11. Independent Contractor Status.** Each party is acting as an independent contractor and no employee or subcontractor of either party shall be deemed to be employee of the other. Neither party undertakes by this Agreement or otherwise, to perform any obligation of the other party, whether regulatory or contractual, or to assume any responsibility for the other party's actions, business or operations. Neither party shall have the authority to bind, commit or incur any liability on behalf of the other party or to otherwise act in any way as an agent or representative of the other party.
- 12. Employment of OTR and COTA.** Western Gateway Elementary School agrees that it will not hire any OTR or COTA provided by CONTRACTOR under this Agreement during the term of this Agreement for a period of one year following the expiration or termination of this Agreement.
- 13. Indemnification.** CONTRACTOR agrees to indemnify and hold Western Gateway Elementary School, its board, employees, and agents, harmless for the acts of its board, employees, and agents, harmless for the acts of its OTRs, COTAs and other employees while providing services to Western Gateway Elementary School under this Agreement.
- 14. Force Majeure.** Neither party shall be responsible for any failure or delay in the performance of any obligations due to any cause beyond its reasonable control, including, but not limited to, any such delay or failure arising from third party labor disputes, third party strikes, other third party labor or industrial disturbances, acts of God, floods, lightning, earthquakes, shortages of materials, rationing, utility or communication failures, fire, causality, war, acts of public enemy, riots, insurrections, embargoes, blockages, actions, restrictions, and new or changed regulations or orders of any governmental authority; provided that the party claiming force majeure event has given the other party reasonably prompt notice of the event.

- 15. Notices** – All notices given hereunder shall be in writing and shall be given or sent by (i) certified, first class, U.S. mail to the parties at the address herein or at such other nationally recognized courier service to the parties at the addresses herein or at such other addresses of which either party may give notice.
- 16. Miscellaneous** - This agreement embodies the entire agreement and understanding between Western Gateway Elementary School and CONTRACTOR relating to the subject matter of this Agreement, and supersedes all previous communications, representations, understandings, and agreements, whether oral or written. This Agreement is to be governed by and construed in accordance with the laws, excluding the conflicts laws, of the State of Oklahoma. This Agreement may be amended only in a writing signed by both parties. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, then that provision will be severed from this Agreement and any remaining provisions will continue in full force and effect. This Agreement shall be binding upon and insure to the benefit of and be enforceable by the parties to this Agreement and their respective successors and permitted assigns. This Agreement may not be assigned by either party without the prior written consent of the other party. No waiver by either party hereto of any breach of any provision herein shall constitute waiver of any other provision nor shall such waiver constitute consent that the breach may continue or that any other breach will be waived. In the event of any suits or actions or other proceedings to enforce the terms of this Agreement, the prevailing party shall be entitled to recover its reasonable attorney fees and other costs and expenses incurred therein. The confidentiality provisions of this Agreement shall survive the termination of this Agreement.

Approved by the Western Gateway Elementary School on the _____ day
of _____, _____.

Today's Therapy Solutions

Western Gateway Elementary School

Date

Date

Attest:



AGREEMENT

2024-2025 Speech Therapy

WHEREAS, a need exists for speech pathology services for Western Gateway Elementary School, with an address of 1300 SW 15th St., Oklahoma City, OK 73108, special education students who have related services listed on their Individualized Education Program (IEP).

WHEREAS, **Today's Therapy Solutions** as a provider of medical service personnel, specifically a Licensed Speech Pathologist or Licensed Speech Pathologist Assistant will provide services to Western Gateway Elementary School in consideration of the mutual promises, herein contained, have agreed to enter into this one certain Services Agreement (herein after the "**Agreement**") as follows:

RESPONSIBILITIES AND SCOPE OF WORK

Today's Therapy Solutions agrees to the following:

Speech Therapy Services. Today's Therapy Solutions agrees to make available to Western Gateway Elementary School the services of a Licensed Speech Pathologist and/or Speech Pathology Assistant during the term of this Agreement, and such additional time as the parties may agree for the compensation set forth herein.

Speech Pathologist Duties. The speech pathologist and/or speech pathology assistant shall provide such speech pathology services as indicated by the Western Gateway Elementary School student's Individualized Education Program or 504 Accommodation Plan. The Speech Services shall include, without limitation, establishing a plan of care, recording student's progress, preparing materials, and assembling equipment used during treatment, participation in student-focused meetings and program-focused meetings, and completing paperwork as requested no later than the 10th of the month following the month in which the Speech Services were provided. All equipment and materials to be used in treatment together with documentation forms will be provided by Western Gateway Elementary School.

ALLOWABLE COST AND PAYMENT

Western Gateway Elementary School agrees to pay Today's Therapy Solutions the sum of \$70 per hour for Speech-Language Pathologists services and \$50 per hour for Speech-Language Pathology Assistant services. Billable services include paperwork and provision of services, both in-person and teletherapy, direct and indirect supervision of Speech-Language Pathology Assistant and attending meetings.

Today's Therapy Solutions agrees to bill Western Gateway Elementary School monthly for the Speech Services, and except as otherwise provided herein, Western Gateway Elementary School agrees to pay each monthly invoice within thirty (30) days of receipt. Each invoice shall contain a detailed statement of the Speech Services performed including dates and times. Today's Therapy Solutions agrees and acknowledges that all required documentation must be submitted to Western Gateway Elementary School no later than the 10th day of the month following the month in which the Speech Services were provided, and that Western Gateway Elementary School has no obligation to forward payment to Today's Therapy Solutions until Western Gateway Elementary School has been provided with the required documentation.

SPECIAL PROVISIONS

The parties agree that **Today's Therapy Solutions** personnel are working under this contract as a private entity and are not an employee of Western Gateway Elementary School; and therefore, not entitled to any employee benefits such as annual or sick leave, medical or life insurance, etc. Both **Today's Therapy Solutions** and Western Gateway Elementary School understand and agree that any personnel assigned pursuant to this **Agreement** shall perform all services as an independent contractor and not as an employee, agent, partner, or venture participant of Western Gateway Elementary School.

Today's Therapy Solutions agrees to comply with all State and Federal law and regulations that are applicable to this agreement. This **Agreement** contains the complete agreement between the parties with respect to the subject matter thereof and may not be modified except by written agreement signed by both parties. This **Agreement** supersedes all previous written or oral agreements between the parties.

Certification and Licensure. Today's Therapy Solutions represents and warrants that the Speech Services will be provided only by a licensed speech pathologist licensed by the State of Oklahoma. Today's Therapy Solutions further warrants that it has conducted sex offender background checks on the Speech Pathologist and Speech Pathology Assistant.

Confidentiality. Today's Therapy Solutions agrees that the Speech Pathologist shall adhere to all state and federal laws regarding the confidentiality and privacy of the education records and patient healthcare records of students and students with disabilities.

Insurance. Today's Therapy Solutions represents and warrants that each Speech Pathologist is insured under Today's Therapy Solutions' workers compensation insurance policy and under Today's Therapy Solutions' professional liability policy in a minimum amount of \$1,000,000.00 per incident/occurrence and \$3,000,000.00 aggregate, and that such insurance covers the Speech Pathologist when they are providing the Speech Services under this agreement. Today's Therapy Solutions agrees to maintain each of the foregoing insurance policies at all times while this Agreement is in effect and agrees to notify Western Gateway Elementary School immediately should any of the foregoing policies be cancelled. Today's Therapy Solutions will provide Western Gateway Elementary School with copies of the foregoing insurance policies.

OSHA and Background Checks. Today's Therapy Solutions represents and warrants that the assigned Speech Pathologist has received training in the prevention of exposure to blood borne pathogens and other potentially infectious materials in accordance with the OSHA Standard on Blood borne Pathogens ("OSHA training") and agrees to provide Western Gateway Elementary School with written verification of same. Today's Therapy Solutions further represents and warrants that the Speech Pathologist has not been convicted of a felony, a sex offense subject to the Sex Offenders Registration Act in Oklahoma or the sex offender registration provisions of another state or federal law. Today's Therapy Solutions agrees to provide Western Gateway Elementary School with written consent for the Speech Pathologist for Western Gateway Elementary School to conduct such background checks and criminal history investigations as Western Gateway Elementary School may request from time to time during the term of this Agreement.

Employment of Speech Pathologist. Western Gateway Elementary School agrees that it will not hire any Speech Pathologists provided by Today's Therapy Solutions under this Agreement during the term of this Agreement for a period of one year following the expiration or termination of this Agreement.

Miscellaneous. This agreement embodies the entire agreement and understanding between Western Gateway Elementary School and Today's Therapy Solutions relating to the subject matter of this Agreement, and supersedes all previous communications, representations, understandings, and agreements, whether oral or written. This Agreement is to be governed by and construed in accordance with the laws, excluding the conflicts laws, of the State of Oklahoma. This Agreement may be amended only in a writing signed by both parties. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, then that provision will be severed from this Agreement and any remaining provisions will continue in full force and effect. This Agreement shall be binding upon and insure to the benefit of and be enforceable by the parties to this Agreement and their respective successors and permitted assigns. This Agreement may not be assigned by either party without the prior written consent of the other party. No waiver by either party hereto of any breach of any provision herein shall constitute waiver of any other provision nor shall such waiver constitute consent that the breach may continue or that any other breach will be waived. In the event of any suits or actions or other proceedings to enforce the terms of this Agreement, the prevailing party shall be entitled to recover its reasonable attorney fees and other costs and expenses incurred therein. The confidentiality provisions of this Agreement shall survive the termination of this Agreement.

TERM OF CONTRACT AND RENEWAL

The term of this agreement shall begin July 1, 2024 and expire June 30, 2025. Either party may terminate this Agreement upon thirty (30) days written notice.

It is further agreed that Western Gateway Elementary School may terminate this Contract immediately if Today's Therapy Solutions fails to provide services in accordance with this contract or in any way breaches any of the provisions of the Contract.

Approved by Western Gateway Elementary School on the _____ day of _____, _____.

Today's Therapy Solutions

Western Gateway Elementary School

Date

Date

Attest: _____

APPLICATION FOR TEMPORARY APPROPRIATIONS

WHEREAS: The needs of the Board of Education of Western Gateway, No. E-026 of Oklahoma County, require the immediate approval of temporary appropriations for the fiscal year 2024-25:

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

REQUESTED APPROPRIATIONS

General Fund	
Current Expense	<u>\$ 2,920,178.00</u>
Building Fund	
Current Expense	<u>\$ 102,523.00</u>

APPROVED AND ADOPTED this _____ day of _____, 2024.

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

ATTEST: OKLAHOMA COUNTY, OKLAHOMA

Clerk _____
President

APPROVED by the Oklahoma County Excise Board this _____ day of _____, 2024.

THE COUNTY EXCISE BOARD
OKLAHOMA COUNTY, OKLAHOMA

ATTEST:

County Clerk _____
Chairman

Member _____
Member



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

January 30, 2024

To Our Audit Clients:

Enclosed is the Audit Engagement Letter for your next fiscal year. We wanted to include this letter to try and explain an important issue for us.

We have increased the fees for all our audit clients for the upcoming fiscal year. Auditing governmental clients continues to bring about more requirements that we MUST meet on our side of the audit in the areas of compliance, documentation, and peer review issues. These requirements take us much more time in the office to complete, which gives us less time on site to perform the actual audit work. This is why a lot of Oklahoma CPA firms have stopped performing government audits. Because of this, we must increase our staffing needs, which cost us more money in personnel costs. Bottom line – we are simply being spread way too thin and need some additional help to get all our audits done in a timely manner and in compliance.

Also, the costs for travel, utilities, insurance and other expenses of doing business have continued to increase dramatically, as we are sure yours have also. We realize the proposed fee is a substantial increase, and we would not be offended if you decided to search for other options for auditing services. However, it is important that we make enough in audit fees to sustain the livelihood of our firm.

Finally, we consider ourselves more than just a CPA firm that completes an annual audit for our clients. Because of our experience and expertise, we continue to provide our advice and recommendations to our clients on issues that exceed the small reach of an annual audit. We are happy to always provide emails, phone calls and visits and we think these additional services are what sets us apart from other audit firms.

Please feel free to reach out to us regarding this issue. We will continue to serve all our clients to the best of our ability. We appreciate your loyalty and cooperation and hope to continue our relationship in the coming years.

Respectfully,

Eric, Jeff and Chris



BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

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

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

February 6, 2024

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

We are pleased to offer our bid and to confirm our understanding of the services we are to provide for Western Gateway Elementary School (the District) for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements – regulatory basis of the governmental activities and disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2024. We understand the financial statements will be presented in accordance with a financial reporting model, and prepared using a regulatory basis of accounting, as prescribed by the Oklahoma State Department of Education.

We have also been engaged to report on supplementary information, to include, but not limited to the combining financial statements and the schedule of expenditures of federal awards, which accompany the financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in our auditor's report on the financial statements.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

The objectives of our audit 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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with the prescribed regulatory basis and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise

from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories (when applicable) and direct confirmation of receivables (when applicable) and certain assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We will also request written representations from your attorneys, when applicable, as part of the engagement.

Audit Procedures—Internal Control

We will obtain an understanding of the school district and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance

requirements that could have a direct and material effect on each of the District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the District in conformity with the regulatory basis of accounting and the Uniform Guidance based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

We will also perform the following services which will not be subjected to any auditing procedures applied in our audit, and for which our auditor's report will not provide an opinion or any assurance.

- Preparation of the 24-25 Temporary Appropriations
- State Auditor and Inspector's filing fee for the 23-24 audit
- Presentation of the 23-24 audit report to your Board of Education
- Assist in preparation of supplemental appropriations, if necessary
- Assist in preparation of 23-24 Schedule of Expenditures of Federal Awards
- Unlimited toll-free telephone consultation with District personnel
-

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information

is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the regulatory basis of accounting, and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the ; financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Bledsoe, Hewett & Gullekson CPAs PLLLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Oklahoma State Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of

Ms. Heather Zacarias,
Western Gateway Elementary School
Page | 7

Bledsoe, Hewett & Gullekson CPAs PLLLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Oklahoma State Department of Education, U.S. Department of Education and Office of Management and Budget. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$7,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Governing Board of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Ms. Heather Zacarias,
Western Gateway Elementary School
Page | 8

At this time, we are not able to determine if the District will need a Single Audit performed in accordance with the Uniform Guidance, as described in this letter. When, and if it is determined that the District will not need a Single Audit to be performed, we will issue another engagement letter, if required.

Sincerely,

Bledsoe, Hewett & Gullekson CPAs PLLP

RESPONSE:

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

By: _____

Title: _____

Date: _____

Ryan Walters
State Superintendent of Public Instruction
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105-4599

CONTRACT FOR AUDIT OF PUBLIC SCHOOLS
2023-2024 SCHOOL YEAR

The Audit reports are to be made in accordance with Oklahoma Statutes and the Rules and Regulations of the State Board of Education. The contracting auditing firm stipulates that the audit will include a financial and compliance examination in accordance with the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; when applicable, the provisions of the Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards, also known as 2 C.F.R Part 200. The contracting auditing firm is currently included on the State Board of Education's list of approved public school auditors.

We, the undersigned, do hereby further stipulate that we have entered into an agreement to provide an annual audit of the financial affairs and transactions of all funds and activities of the school district specified below. The audit period shall cover the 2023-2024 fiscal year beginning July 1, 2023 and ending June 30, 2024.

This audit contract was approved by the Board of Education and entered in the minutes of its meeting on the _____ day of _____, 2024.

ATTEST:

_____	_____	
Clerk	President	
_____	_____	_____
District	County	County/District Number
Approved this _____		Day of _____ 2024.

Bledsoe, Hewett & Gullekson, PLLLP

AUDITING FIRM



SIGNATURE OF AUTHORIZED REPRESENTATIVE OF AUDITING FIRM

PLEASE EXECUTE THIS FORM IN TRIPLICATE:

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

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

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

MUST BE FILED NO LATER THAN JUNE 30, 2024

Contracts dated prior to January 20, 2024, will **not** be accepted.

Contracts which do not contain **all** of the above provisions **will not** be accepted.



WESTERN GATEWAY ELEMENTARY

2024-2025 SCHOOL YEAR

CERTIFIED STAFF						
Head of School/Superintendent: Heather Zacarias						
Director Of Educational Services: Brittney Santos						
Program	Pre-K	Kinder	1st Grade	2nd Grade	3rd Grade	4th Grade
DL- Self-Contained	Lucie Kusbel			Laura Porras		
DL- Spanish	Yolanda Castellanos	Dalia Mavarez	Liseth Corbin	Amarilis Molina	Ceila Vasquez	Magdalena Martinez
DL- English	Alondra Gonzales	Elena Howell	Liz Tate	Laura Adame	Alicia Chavez	Caleb Kirby
SPECIALS TEACHERS	ART Margret Salazar	PE Bruce Doane	MUSIC Devyn McCrea	STEM Evelyn Raygoza		
Special Education Catalina Zacarias		Counselor Carrie Nordmark		Nurse Gretel Viezcas		
School Social Worker Yessica Garcia		Behavior Interventionist Crystal Hill		Reading Interventionist Juliana Gile		

OFFICE STAFF	
Encumbrance Clerk/ HR & Benefits Coordinator: Diana Bedwell	Attendance Clerk & Front Office Receptionist: Aylin Murillo

SUPPORT STAFF
Mariana Zapata Kinder Assistant w/Mavarez
Julaissa Rojo Pre-K Assistant w/Kusbel
Valeria Rodriguez Prek Assistant w/Gonzales
Silvia Fierro Prek Assistant w/Castellanos
Sandra Jaime Kindergarten Assistant w/Howell
Jasmin Arroyo 1st grade Assistant
Maria Luna 1st grade Assistant
Yaruma Zamora 2nd Grade Assistant
Reading Intervention Assistant- Veronica Deloera
Margret Salazar Reading Intervention Assistant

CONTRACTED SERVICES
Sarah Blumenthal- Facilities Manager-Part Time
José Hernandez- School Psychologist
Faith- Speech Pathologist
Stephanie Versher- Occupational Therapist
Hope Alvarez- UCO Teacher Coach
Eli Glass- IT Support

KITCHEN STAFF	CUSTODIAL STAFF
Nataly Caldera	Nancy
Erika Nieto	Orelia
Bianey	

WGES SALARY SCALE- CERTIFIED STAFF			WGES SALARY SCALE- PARAPROFESSIONAL STAFF			
Years	Bachelors	Masters	Teacher Assistant		Attendance Clerk	
			Years	Annual salary		Annual salary
0	\$48,000.00	\$49,500.00	0	\$21,500	0	\$25,500
1	\$48,250.00	\$49,750.00	1	\$21,750	1	\$25,750
2	\$48,500.00	\$50,000.00	2	\$22,000	2	\$26,000
3	\$48,750.00	\$50,250.00	3	\$22,250	3	\$26,250
4	\$49,000.00	\$50,500.00	4	\$22,500	4	\$26,500
5	\$49,250.00	\$50,750.00	5	\$22,750	5	\$26,750
6	\$50,750.00	\$52,250.00	6	\$23,500	6	\$27,500
7	\$51,250.00	\$52,750.00	7	\$23,750	7	\$27,750
8	\$51,750.00	\$53,250.00	8	\$24,000	8	\$28,000
9	\$52,250.00	\$53,750.00	9	\$24,250	9	\$28,250
10	\$52,750.00	\$54,250.00	10	\$24,500	10	\$28,500
11	\$54,750.00	\$56,250.00	11	\$25,250	11	\$29,250
12	\$55,250.00	\$56,750.00	12	\$25,500	12	\$29,500
13	\$55,750.00	\$57,250.00	13	\$25,750	13	\$29,750
14	\$56,250.00	\$57,750.00	14	\$26,000	14	\$30,000
15	\$56,750.00	\$58,250.00	15	\$26,250	15	\$30,250
16	\$58,750.00	\$60,250.00	16	\$27,000	16	\$31,500
17	\$59,750.00	\$61,250.00	17	\$27,250	17	\$31,750
18	\$60,750.00	\$62,250.00	18	\$27,500	18	\$32,000
19	\$61,750.00	\$63,250.00	19	\$27,750	19	\$32,250
20	\$61,750.00	\$63,250.00	20	\$28,000	20	\$32,500
21	\$63,750.00	\$65,250.00	21	\$28,250	21	\$32,750
22	\$64,250.00	\$65,750.00	22	\$28,500	22	\$33,000
23	\$64,750.00	\$66,250.00	23	\$28,750	23	\$33,250
24	\$65,250.00	\$66,750.00	24	\$29,000	24	\$33,500
25	\$65,750.00	\$67,250.00	25	\$29,250	25	\$33,750

2024-25 CERTIFIED STAFF EMPLOYMENT AGREEMENT

This Employment Agreement (“Agreement”) is made and entered into effective as of August 6, 2024, by and between Western Gateway Elementary School, Inc. an Oklahoma public charter school, (hereinafter referred to as “Employer” or “School”) and _____(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 \$ 48,000 (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

2024-2025 SUPPORT STAFF EMPLOYMENT AGREEMENT

This Employment Agreement (“Agreement”) is made and entered into effective as of August 6, 2024, by and between Western Gateway Elementary School, Inc. an Oklahoma public charter school, (hereinafter referred to as “Employer” or “School”) and _____ (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: **Teaching Assistant**

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 \$21,500 (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 (if eligible) 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. Non-classified optional employees are eligible for participation in the Oklahoma Teacher Retirement System (TRS).

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



TRANSPORTATION FUNDING

IDENTIFY | POLICY | REPORT

Oklahoma Public Charter School Association

IDENTIFY STUDENTS



- Identify students who live 1.5 miles or greater from campus.
- Record in Student Information System (SIS).

TRANSPORTATION POLICY



- Establish a district transportation policy that includes:
 - Submitting for SDE Transportation Funding
 - Day-to-day Transportation policy
 - Extra- and Co-curricular Transportation use
 - Special Events use
- Ensure the policy is approved by your Board!

REPORT TO OKSDE



- Check with your SIS to ensure transportation data fields are being reported to the WAVE.
- Complete FQSR/ASR – Transportation Registry
- Communicate with your Regional Accreditation Officer to ensure they are aware you are submitting data for Transportation Funding.
- Verify your State Aid!

* Transportation Funding is available to all districts, including public charter schools. This document is a simplified checklist for applying for and receiving this important student support funding stream. Work closely with your RAO and State Aid to ensure your charter district meets all initial and ongoing requirements.

Policy P-006
Transportation Policy

The Board of Education (the “Board”) of Western Gateway Elementary Charter School (the “School”) acknowledges the challenges that families and students may confront concerning transportation to and from School and for extracurricular activities and community involvement. In an effort to ensure equitable opportunities for all students, the Board authorizes transportation services to qualifying students who request transportation for these purposes.

The School will provide transportation services to students for extracurricular activities and to encourage increased community involvement in the School. These extra-curricular activities may include School field trips, community involvement events, such as town-hall meetings, etc., and other School sanctioned events for students that request transportation services so long as the Oklahoma State Department of Education (“OSDE”) authorizes transportation funding for the School. The School intends to provide these transportation services by using city bus passes or other similar transportation service providers, and bus rentals for specific School-sanctioned activities as determined by the Head of School. The School does not provide route buses for day-to-day transportation; however, “daily” or “monthly” public bus passes can be provided free of charge to any family requesting them. Due to budgetary constraints, the School will not be able to provide these transportation services should the OSDE fail to authorize transportation funding for the School.

The Board directs the Head of School to prepare the appropriate forms for students to request transportation services and to take the steps necessary to ensure transportation services are provided as set forth herein, and to take the steps necessary to request transportation funding from the OSDE.

Adopted: 4/25/2024

70 O.S. §5-130
OAC 210:30-5-1(c)

Policy S-013
SCHOOL RESTROOMS AND CHANGING FACILITIES POLICY

1. Definitions:
 - a. "Sex" means the physical condition of being male or female based on genetics and physiology, as identified on the individual's original birth certificate;
 - b. "Multiple occupancy restroom or changing area" means an area in a public school or public charter school building designed or designated to be used by more than one individual at a time, where individuals may be in various stages of undress in the presence of other individuals. The term may include but is not limited to a school restroom, locker room, changing room, or shower room;
 - c. "Coach" means a person employed by a public school district or public charter school who is involved in the teaching or training of students participating in a school-sponsored athletic activity; and
 - d. "School-sponsored athletic activity" means a sporting event that is supported and affiliated with the school such as games, matches, and tournaments.
2. To ensure privacy and safety, any multiple-occupancy restrooms or changing areas will be designated as for the exclusive use of the male sex or the exclusive use of the female sex.
3. Any individual who does not wish to use the appropriate restroom or changing room based on sex as defined in this policy shall be provided a reasonable accommodation consisting of access to a single-occupancy restroom or changing room.
4. This policy shall not apply to individuals entering a multiple occupancy restroom or changing area designated for use by the opposite sex when entering in any of the following circumstances:
 - a. For custodial, maintenance, or inspection purposes;
 - b. To render emergency medical assistance; or
 - c. If a suitable meeting room or area is not available, a coach may enter a locker room before, during, or after a school-sponsored athletic activity, provided:
 - i. all students present are fully clothed,
 - ii. the coach shall be accompanied by at least one additional adult at all times, and
 - iii. if the coach is the opposite sex of the students present, the coach shall be accompanied by at least one adult of the same sex as the students present. The adult shall not be a current high school student.
5. In the event any individual refuses to comply with this policy, disciplinary action will be taken in accordance with school policy and/or applicable state law.

Adopted: 4/25/2024

70 O.S. § 1-125:

Policy I-005
Parental Rights Notification Policy

Right to Information Regarding Sex or Sexuality Education:

- a. Parents and guardians shall be provided with advance written notice materially similar to that which is described in 25 O.S. § 2003 for any sex or sexuality education material that may be presented or provided.
- b. The right to inspect classroom materials shall extend to any sex or sexuality education material.
- c. Parents and guardians may provide a written objection to sex or sexuality education or any other instruction questioning beliefs or practices in sex, morality, or religion.
- d. The school shall ensure that it honors any request to inspect sex or sexuality education material in a manner that is easily accessible to parents and guardians upon request and that makes all parts of the material available for inspection.

Right to Information Concerning Your Children:

- e. Neither the school, nor any employee of the school, shall encourage, coerce, or attempt to encourage or coerce a minor child to withhold information from the child's parents or guardians.
- f. The school shall disclose to a child's parents or guardians any information known to the school or its employees regarding material changes reasonably expected to be important to parents regarding their child's health, social, or psychological development, including identity information. Such disclosures shall occur within 30 days of learning the information and may include referrals to appropriate counseling services that the parents or guardians may use at their discretion.

Adopted: 4/25/2024

Pursuant to OAC 210:10-2-3, 70 O.S. § 11-105.1, and 25 O.S. § 2003:

RESOLUTION

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

1. Authorizes the filing of FCC Form 471, Schools and Libraries Universal Service Program Services Ordered for the fiscal year 07/01/2024-06/30/2025.

2. Authorizes payment of the applicant's share subject to the following conditions:
 - (1) Approval of funding of the discounted portion by the Schools and Libraries Division (SLD) of the Universal Service Administrative Company (USAC) and
 - (2) Receipt of services during the fiscal year 07/01/2024-06/30/2025.

Signature: _____ Date: _____

Printed Name: _____ Title: _____



FRN Report

04/08/24

Report Filters:
 Entity Number: 17025809
 Funding Year: 2024
 Used Consultant? YES
 Contact: 16024809

BEN	Applicant Name					Applicant City	ST	Sites	471 No.	Filing Date	SPIN	Service Provider		471 Nickname
Year	FRN	Status	Wave	Type	486 SSD	Cont. Date	Contract Number	Award Amt.	Disc%	Request	Commitment	Disbursed	Contract Exp	FRN Nickname
17025809	Western Gateway Elementary School					Oklahoma City	OK	1	241012843	2024-03-19	143005575	Cox Oklahoma Telcom, LLC		WGES 2024 - C1
2024	2499014983	Pending	N/A	IA		01/31/2024		20,220.00	90%	18,198.00	0.00	0.00	2025-06-30	1 - Internet Access 2 Gbps
17025809	Western Gateway Elementary School					Oklahoma City	OK	1	241014682	2024-03-27	143052374	Elite Technology Solutions, LLC		WGES 2024-C2
2024	2499017785	Pending	N/A	MIB		03/15/2023	WGES Elite Technolog	9,600.00	85%	8,160.00	0.00	0.00	2025-06-30	1-Mibs
Grand Total								29,820.00		26,358.00	0.00	0.00		