



Meeting of the Board of Directors
Western Gateway Elementary School

Thursday, September 26, 2024
4:00 pm

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

- b. Sub-account 816- OSO Family Fund
7. Discussion, consideration, and possible action to approve the following financial positions/roles for the 2024-2025 fiscal year:
 - a. Treasurer: Jay Jenkins, Oklahoma Consulting & Accounting Services, LLC
 - b. Board Minutes Clerk: Diana Bedwell
 - c. Encumbrance Clerk: Diana Bedwell
 - d. Activity Fund Custodian: Diana Bedwell
 - e. Activity Fund Co-Custodian: Heather Zacarias
 - f. Federal Programs Director: Heather Zacarias
8. Discussion, consideration, and possible action to approve the Library/Media Center Policy
9. Discussion, consideration, and possible action to approve the Staff-Student Digital Communication Policy
10. Discussion, consideration, and possible action to approve the Voluntary Prayer Policy
11. Discussion, consideration, and review of the Western Gateway Emergency Operations Plan (EOP) developed in collaboration with the Oklahoma State Department Office of Safety and Security. For security reasons, the EOP is not included in the board packet but is provided as a hard copy to each WGES board member. Once reviewed, the EOP will be shared with local first responders (fire, police, 911 center) and a copy will be kept in the administration office. Oklahoma Statute Title 51, Section 24A.28 of the Open Records Act allows for the confidentiality of records related to the security of public bodies, which can include emergency response plans or procedures if disclosure would pose a risk to the security of the public or public facilities.
12. Discussion, consideration, and possible action to approve a Participation Agreement between the Oklahoma State Department of Education (OSDE), Public Consulting Group LLC (PCG), and the Western Gateway School District, under the authority of the Oklahoma Health Care Authority (OHCA) School-Based Health Services Program. The agreement allows for Medicaid billing for services provided as part of a student's Individualized Education Plan (IEP), such as, but not limited to, Occupational Therapy, Speech and Language Services, and Physical Therapy.
13. Consideration and possible approval of a partnership with School Works, an educational consulting firm aimed at securing funding for charter schools through the Charter Schools Program (CSP). This collaboration will include the completion of a Needs Assessment, a new requirement for the CSP Grant application.
14. Presentation, consideration, and possible action on the Western Gateway Elementary School Strategic Plan.
15. Consideration and Possible Action to Enter into Executive Session, if desired, as authorized by 25 O.S. § 307(B)(1), for the purpose of Discussing the Staff Compliance with School Governance Standards.
Executive Session, as authorized by 25 O.S. § 307(B)(1), for the Purpose of Discussing the Staff Compliance with School Governance Standards.
16. Action to Reconvene Open Session.
17. Comments by board members and/or public comments.
18. New business
19. Adjourn

WESTERN GATEWAY ELEMENTARY SCHOOL, INC.

Minutes

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

This meeting of the Board of Directors of Western Gateway Elementary School, Inc. was held on Thursday, August 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, August 16, 2024, and was posted on August 16, 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 4:02 p.m. on August 22, 2024.

2. Roll Call

Mr. Humphreys called the roll. Board members present were: Mr. Blair Humphreys, Mr. Edgar Medina, and Ms. Ashley Terry. Mr. Pete White was absent. Others present were: Lauren Hanna, Legal Counsel, and Diana Bedwell. Heather Zacarias, Head of School, was absent

3. 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

4. Presentation of NWEA and OSTP Academic Achievement Data- Brittney Santos.

5. Consideration and Possible Action to Enter into Executive Session, if desired, as authorized by 25 O.S. § 307(B)(1), for the purpose of Discussing the Staff Compliance with School Governance Standards.

Ms. Terry made a motion to enter into the Executive Session. The motion was seconded by Mr. Medina.

Ayes: Humphreys, Terry, White, Medina

Nays: None

- a. Executive Session, as authorized by 25 O.S. § 307(B)(1), for the Purpose of Discussing the Staff Compliance with School Governance Standards.

6. Action to Reconvene Open Session.

Mr. Medina motioned to reconvene into the open session of the regular meeting of the Board of Directors of WGES. The motion was seconded by Ms. Terry.

Ayes: Humphreys, Terry, Medina

Nays: None

8. Comments
None

9. New Business
None

10. Adjournment

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

Ayes: Humphreys, Terry, Medina

Nays: None

The meeting was adjourned at 5:53 pm.

Edgar Medina, Board Secretary

Encumbrance Register

Options: Year: 2024-2025, Date Range: 8/16/2024 - 6/30/2025, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	2	07/01/2024	27	AMAZON CAPITAL SERVICES	INSTRUCTIONAL SUPPLIES AND MATERIALS	0.00
11	3	07/01/2024	51	AMUNDSEN COMMERCIAL KITCHENS	KITCHEN APPLIANCES AND EQUIP	585.00
11	25	07/01/2024	80001	DIANA BEDWELL	REIMB SUPPLIES/TRAVEL	0.00
11	28	07/01/2024	20	ELITE TECHNOLOGY SOLUTIONS, LLC	PHONES	0.00
11	38	07/01/2024	175	I/STATION	ONLINE CURRICULUM	0.00
11	76	07/01/2024	106	SAM'S CLUB MASTERCARD	AUGUST CREDIT CARD PAYMENT	0.00
11	87	07/01/2024	25	SAM'S CLUB/SYNCHRONY BANK	CLASSROOM SUPPLIES/ PAPER GOODS	0.00
11	102	07/01/2024	80	TODAY'S THERAPY SOLUTIONS	SPECIAL ED SERVICES	0.00
11	117	08/18/2024	182	SCHOOL HEALTH CORPORATION	NURSE/VISION SCREENING SUPPLIES	150.00
11	118	09/04/2024	183	CARDIACLIFE	AED MACHINE	1,521.67
11	119	09/13/2024	184	INSTITUTE FOR MULTI-SENSORY ED	PROFESSIONAL DEVELOPMENT	1,500.00
Non-Payroll Total:						\$3,756.67
Payroll Total:						\$2,325,119.66
Balance Forward:						\$1,038,913.56
Report Total:						\$3,367,789.89

Payment Register

Options: Year: 2024-2025, Fund: GENERAL FUND, Date Range: 8/16/2024 - 6/30/2025, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
50	08/21/2024	101	CITY GREASE TRAP SERVICE LLC				\$225.00
51	08/21/2024	181	FOCAL POINTE OF OKLAHOMA, L				\$1,854.91
52	08/21/2024	15	OKLAHOMA CONSULTING AND A				\$2,050.00
53	08/21/2024	78	OKCPS FINANCIAL SERVICES - TR				\$1,948.31
54	08/21/2024	153	PBISAPPS				\$400.00
55	08/21/2024	157	PHILLIPS MURRAH P.C.				\$1,625.00
56	08/21/2024	63	R.K. BLACK, INC.				\$108.51
57	08/28/2024	92	AIM TO KILL				\$350.00
58	08/28/2024	27	AMAZON CAPITAL SERVICES				\$329.11
59	08/28/2024	80001	DIANA BEDWELL				\$21.00
60	08/28/2024	70	CITY OF OKC				\$1,569.81
61	08/28/2024	151	HECTOR SANCHEZ				\$2,899.01
62	08/28/2024	106	SAM'S CLUB MASTERCARD				\$21.60
63	08/28/2024	25	SAM'S CLUB/SYNCHRONY BANK				\$147.62
64	08/28/2024	71	WM CORPORATE SERVICES, INC.				\$382.95
110	09/04/2024	110	COOPER PROJECT ADVISORS, LLC				\$1,835.00
111	09/04/2024	20	ELITE TECHNOLOGY SOLUTIONS,				\$2,995.00
112	09/04/2024	181	FOCAL POINTE OF OKLAHOMA, L				\$250.00
113	09/04/2024	73	KEYSTONE FOODSERVICE				\$14,604.91
114	09/04/2024	128	KNOX GLASS, LLC				\$165.00
115	09/04/2024	63	R.K. BLACK, INC.				\$356.23
116	09/04/2024	80	TODAY'S THERAPY SOLUTIONS				\$1,622.50
118	09/11/2024	27	AMAZON CAPITAL SERVICES				\$428.79
119	09/11/2024	80001	DIANA BEDWELL				\$153.86
120	09/11/2024	70	CITY OF OKC - OKLAHOMA CITY F				\$85.00
121	09/11/2024	50	CLASSIC PAPER SUPPLY INC.				\$1,267.60
122	09/11/2024	86	FILTER TEC				\$454.68
123	09/11/2024	175	I/STATION				\$12,930.00
124	09/11/2024	58	MEDINA HANDYMAN SERVICES				\$19,199.10
125	09/11/2024	31	NWEA				\$3,100.00
126	09/11/2024	69	OG&E				\$5,216.68

Non-Payroll Total:	\$78,597.18
Payroll Total:	\$192,326.70
Balance Foward:	\$166,607.85
Total:	\$437,531.73

Western Gateway Elementary School

2024-2025 SUPPORT STAFF EMPLOYMENT AGREEMENT

This Employment Agreement (“Agreement”) is made and entered into effective as of September 30, 2024, by and between Western Gateway Elementary School, Inc. an Oklahoma public charter school, (hereinafter referred to as “Employer” or “School”) and Taelor Bueno (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: **Long-Term Substitute**

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 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 hourly salary of \$12.00 hourly. 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.

III. 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.

IV. 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.

V. 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

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

MONTHLY FINANCIAL REPORT

August 31, 2024 and Year to Date

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JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

September 7, 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 August 31, 2024, and the related statements of revenues and expenses – cash basis for the two (2) 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 - 2024-25 FISCAL YEAR
 STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS
 AT AUGUST 31, 2024**

	<u>General Fund</u>	<u>Building Fund</u>	<u>Gifts Fund</u>	<u>Activity Fund</u>	<u>Totals</u>
Assets					
Cash	\$ 519,905.13	184,734.90	411,514.11	32,747.84	1,148,901.98
Liabilities					
Outstanding Payments	74,746.32		5,325.54	463.48	80,535.34
Reserves	3,662.59				3,662.59
Funds Held for Student Organizations				32,284.36	32,284.36
Total Liabilities	<u>78,408.91</u>	<u>-</u>	<u>5,325.54</u>	<u>32,747.84</u>	<u>116,482.29</u>
Net Assets	<u>\$ 441,496.22</u>	<u>184,734.90</u>	<u>406,188.57</u>		<u>1,032,419.69</u>

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

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	TOTALS (MEMO. ONLY)
	GENERAL	SPECIAL REVENUE	EXPENDABLE TRUST FUND	
Revenues				
Local sources	\$ 376.00		117,000.00	117,376.00
State sources	395,967.72			395,967.72
Federal sources	20,560.44			20,560.44
Non-revenue receipts	-			-
Total revenues	<u>416,904.16</u>	<u>-</u>	<u>117,000.00</u>	<u>533,904.16</u>
Expenditures				
Instruction	145,839.45		28,527.54	174,366.99
Support services	223,446.63		105,738.95	329,185.58
Operation of non-instructional services	1,063.30			1,063.30
Other uses	2,518.00			2,518.00
Total expenditures	<u>372,867.38</u>	<u>-</u>	<u>134,266.49</u>	<u>507,133.87</u>
Revenues over (under) expenditures	44,036.78	-	(17,266.49)	26,770.29
Cash fund balance, beginning of year	<u>397,459.44</u>	<u>184,734.90</u>	<u>423,455.06</u>	<u>1,005,649.40</u>
Cash fund balance, end of period	<u>\$ 441,496.22</u>	<u>184,734.90</u>	<u>406,188.57</u>	<u>1,032,419.69</u>

**WESTERN GATEWAY ELEMENTARY SCHOOL - 2024-25 FISCAL YEAR
STATEMENT OF REVENUE AND EXPENSES- GENERAL FUND - CASH BASIS**

	Source Codes	2023-24 Actual	2023-24 As of 8/31/23	% of YTD to Actual	2024-25 Budgeted	2024-25 As of 8/31/24	% of YTD to Budgeted
Revenue							
Reimbursements	1500	\$ 3,033.50	2,732.32	90.1%	-	-	N/A
Donations	1610	11,830.01	5,880.00	49.7%	-	-	N/A
Local CNP	1700	38,530.87	3,142.96	8.2%	36,900.00	376.00	1.0%
Foundation and Salary Incentive Aid	3210	2,175,098.25	158,717.74	7.3%	2,164,788.38	194,830.95	9.0%
Flexible Benefit Allowance	3250	219,110.99	14,798.46	6.8%	214,896.04	19,340.64	9.0%
Reading Sufficiency (prj 367)	3415	23,372.80	-	0.0%	-	-	N/A
State Textbooks (prj 333)	3420	16,935.38	14,838.52	87.6%	17,840.46	17,840.46	100.0%
School Resource Officer (prj 376)	3436	19,873.95	-	0.0%	163,955.67	163,955.67	100.0%
State CNP	3700	1,311.20	-	0.0%	1,300.00	-	0.0%
Title I pt. A (prj 511)	4210	62,350.10	-	0.0%	83,468.83	-	0.0%
Title II pt. A (prj 541)	4271	16,903.56	-	0.0%	16,000.00	-	0.0%
Special Education - Prof Dev (prj 615)	4310	400.00	-	0.0%	-	-	N/A
Special Education - Flow Through (prj 621)	4310	45,280.16	-	0.0%	45,000.00	-	0.0%
Preschool (prj 641)	4340	378.62	-	0.0%	350.00	-	0.0%
Title IV, pt. A (prj 552)	4442	10,129.52	-	0.0%	10,000.00	-	0.0%
Stronger Connections Grant (prj 715)	4445	124,031.76	-	0.0%	205,691.44	-	0.0%
ARP ESSER III LETRS (prj 726)	4689	646.00	-	0.0%	-	-	N/A
ESSER III (prj 795)	4689	109,649.41	-	0.0%	-	-	N/A
Federal Meal Reimbursement	4700	139,186.45	-	0.0%	122,400.00	-	0.0%
Prior Year Federal Revenue	4000	2,306.15	2,306.15	100.0%	18,160.44	18,160.44	100.0%
Correcting Entries	5600	938.44	-	0.0%	2,400.00	2,400.00	100.0%
Total revenue		3,021,297.12	202,416.15	6.7%	3,103,151.26	416,904.16	13.4%
Expenditures							
Payroll		2,116,344.18	197,510.03	9.3%	2,347,094.42	214,301.46	9.1%
Accounts Payable		852,977.86	128,137.74	15.0%	1,019,195.47	158,565.92	15.6%
Total expenditures		2,969,322.04	325,647.77	11.0%	3,366,289.89	372,867.38	11.1%
Revenue over (under) expenses		51,975.08	(123,231.62)		(263,138.63)	44,036.78	
Net Assets (beginning)	6110	343,153.39	343,153.39	100.0%	397,459.44	397,459.44	100.0%
Other Financing Sources (Uses):							
Transfer to Insurance Recovery		(4,667.70)	-		-	-	
Lapsed/Estopped		6,998.67	-		-	-	
Ending Net Assets		\$ 397,459.44	219,921.77		134,320.81	441,496.22	

SUPPLEMENTAL INFORMATION

**WESTERN GATEWAY ELEMENTARY SCHOOL - 2024-25 FISCAL YEAR
GENERAL FUND -SUPPLEMENTAL REPORT OF REVENUE BY MONTH - CASH BASIS**

	<u>Totals</u>	<u>July</u>	<u>August</u>
Local Child Nutrition Program	\$ 376.00	-	376.00
State Aid	194,830.95	-	194,830.95
Flexible Benefits Allowance	19,340.64	-	19,340.64
State Textbooks (prj 333)	17,840.46	-	17,840.46
School Resource Officer (prj 376)	163,955.67	-	163,955.67
Stronger Connections Grant (prj 715)	18,160.44	-	18,160.44
Erate	2,400.00	2,400.00	-
	<u>\$ 416,904.16</u>	<u>2,400.00</u>	<u>414,504.16</u>

**WESTERN GATEWAY ELEMENTARY SCHOOL - 2024-25 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS**

Classification (Project-Object)	Object	2023-24 Actuals	2024-25 Original Budget	2024-25 As of 8/31/24	% of YTD to Budg.
General Fund & Local Codes (Proj. 000)					
Salaries	100	\$ 1,268,408.57	1,543,060.01	146,196.40	9.47%
Employee Benefits	200	296,812.71	348,692.61	33,218.20	9.53%
Worker's Comp./State Unempl.	270-280	1,836.00	12,518.00	2,518.00	20.12%
Administrative Services	310	16,606.80	18,200.00	1,000.00	5.49%
Educational Services	320	20,759.50	20,500.00	1,820.00	8.88%
Accounting and Other Professional Services	330	25,350.00	25,750.00	3,100.00	12.04%
Medical Services	336	49,884.16	77,000.00	-	0.00%
Security Services	344	450.00	8,370.00	-	0.00%
Technology Related Services	346	298.05	300.00	-	0.00%
Legal Services	350	11,000.00	12,000.00	1,625.00	13.54%
Professional Development	359	540.00	3,250.00	-	0.00%
Water Service	411	9,095.12	10,000.00	3,589.27	35.89%
Cleaning Services	421	76,085.00	75,000.00	-	0.00%
Disposal Services	423	3,511.35	4,800.00	1,082.26	22.55%
Pest Control	424	700.00	1,200.00	350.00	29.17%
Lawn Care Services	426	12,156.30	27,000.00	3,490.61	12.93%
Repairs and Maintenance Services	430	57,095.40	66,268.00	7,360.20	11.11%
Student Transportation	511	510.00	-	-	N/A
Insurance Services	520	81,928.00	88,558.00	88,558.00	100.00%
Communications Services	530	12,053.91	13,450.00	4,382.25	32.58%
Advertising	540	697.02	1,700.00	150.00	8.82%
Printing Services	550	844.25	3,887.00	1,041.67	26.80%
Out-of-District Travel	580	317.55	979.00	-	0.00%
General Supplies	600	8,560.12	63,089.64	751.59	1.19%
Building/Janitorial Supplies	618	14,676.17	28,980.82	3,367.34	11.62%
Electricity	624	24,640.80	25,000.00	7,288.44	29.15%
Natural Gas	627	6,508.41	7,000.00	413.63	5.91%
Books	640	29,176.05	6,000.00	-	0.00%
Furniture and Fixtures	651	999.76	3,099.94	99.94	3.22%
Technology Supply/Software	653	22,703.35	47,296.90	9,546.90	20.19%
Awards, Gifts, Decorations	680	1,918.65	2,500.00	-	0.00%
Landscaping	714	2,099.25	5,000.00	2,899.01	57.98%
Equipment	730	30,248.80	5,303.25	5,303.25	100.00%
Sponsor Fees	805	21,750.99	25,000.00	1,948.31	7.79%
Dues and Fees	810	8,081.28	7,649.00	1,216.00	15.90%
Registrations	860	762.00	11,800.00	-	0.00%
Reimbursement/Correcting Entries	900	803.24	-	-	N/A
Subtotal		<u>2,119,868.56</u>	<u>2,600,202.17</u>	<u>332,316.27</u>	12.78%
Child Nutrition Program (Proj. various CNP)					
Cleaning/Disposal Services	420	1,450.00	1,600.00	225.00	14.06%
Repairs	430	-	330.00	330.00	100.00%
Food Service Management	570	170,159.81	200,000.00	-	0.00%
Kitchen Products and Supplies	600	11,065.38	1,593.30	508.30	31.90%
Subtotal		<u>182,675.19</u>	<u>203,523.30</u>	<u>1,063.30</u>	0.52%
Flexible Benefit Allowance (Proj. 331-335)					
Salaries/Employee Benefits	100-299	212,255.99	239,002.08	16,858.55	7.05%
State Textbooks (Proj. 333)					
Books	640	16,935.38	-	-	N/A
Subtotal		<u>16,935.38</u>	<u>-</u>	<u>-</u>	N/A

**WESTERN GATEWAY ELEMENTARY SCHOOL - 2024-25 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS**

Classification (Project-Object)	Object	2023-24 Actuals	2024-25 Original Budget	2024-25 As of 8/31/24	% of YTD to Budg.
Reading Sufficiency (Proj. 367)					
Professional Development	359	2,400.00	-	-	N/A
General Supplies	600	30,144.06	1,000.00	-	0.00%
Registrations	860	1,570.00	-	-	N/A
Subtotal		<u>34,114.06</u>	<u>1,000.00</u>	<u>-</u>	0.00%
School Resource Officer (Proj. 376)					
Security Services	344	7,646.00	630.00	630.00	100.00%
Bldg Repair/Maint	430	2,310.00	100,000.00	-	0.00%
Technology/Furniture and Fixtures	650	-	5,092.62	3,570.95	70.12%
Equipment	700	9,917.95	-	-	N/A
Subtotal		<u>19,873.95</u>	<u>105,722.62</u>	<u>4,200.95</u>	3.97%
Title I, Part A (Proj. 511)					
Salaries/Employee Benefits	100-299	86,347.36	31,593.43	2,632.79	8.33%
General Supplies	600	-	-	-	N/A
Subtotal		<u>86,347.36</u>	<u>31,593.43</u>	<u>2,632.79</u>	8.33%
Special Education Prof Dev (Proj. 615)					
Professional Development	359	-	-	-	N/A
Dues, Fees and Registrations	800	400.00	-	-	N/A
Subtotal		<u>400.00</u>	<u>-</u>	<u>-</u>	N/A
Special Education (Proj. 621)					
Salaries/Employee Benefits	100-299	29,000.00	-	-	N/A
Medical Services	336	15,749.72	-	-	N/A
Subtotal		<u>44,749.72</u>	<u>-</u>	<u>-</u>	N/A
Preschool (Proj. 641)					
Medical Services	336	378.62	-	-	N/A
Subtotal		<u>378.62</u>	<u>-</u>	<u>-</u>	N/A
Stronger Connections Grant (Proj. 715)					
Salaries/Employee Benefits	100-299	113,988.54	117,059.50	9,754.95	8.33%
Professional Services	300	405.00	-	-	N/A
Out-of-District Travel	580	6,437.61	-	-	N/A
General Supplies	600	7,940.25	500.00	400.00	80.00%
Dues, Fees and Registrations	800	13,420.80	-	-	N/A
Subtotal		<u>142,192.20</u>	<u>117,559.50</u>	<u>10,154.95</u>	8.64%
ARP ESSER III LETRS (Proj. 726)					
Salaries/Employee Benefits	100-299	645.90	-	-	N/A
Subtotal		<u>645.90</u>	<u>-</u>	<u>-</u>	N/A
ESSER III (Proj. 795)					
Salaries/Employee Benefits	100-299	108,885.11	67,686.79	5,640.57	8.33%
Subtotal		<u>108,885.11</u>	<u>67,686.79</u>	<u>5,640.57</u>	8.33%
Grand Total					
		<u>2,969,322.04</u>	<u>3,366,289.89</u>	<u>372,867.38</u>	11.08%
Payroll Expenses	100-200	2,116,344.18	2,347,094.42	214,301.46	9.13%
Non-Payroll Expenses	300-900	852,977.86	1,019,195.47	158,565.92	15.56%
Totals		<u>\$ 2,969,322.04</u>	<u>3,366,289.89</u>	<u>372,867.38</u>	11.08%

**WESTERN GATEWAY ELEMENTARY SCHOOL - 2024-25 FISCAL YEAR
SUPPLEMENTAL THREE YEAR COMPARISON OF EXPENSES - CASH BASIS**

	2022-23 Expenditures		2023-24 Expenditures		2024-25 Expenditures	
	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>
July	\$ 17,635.85	29,344.27	21,295.35	53,130.38	21,974.76	120,634.33
August	130,819.56	89,090.65	176,214.68	75,007.36	192,326.70	37,931.59
September	139,499.79	56,087.07	178,719.41	86,812.63	-	-
October	139,858.71	74,400.95	179,819.33	72,993.78	-	-
November	136,577.50	40,878.23	175,524.59	49,333.21	-	-
December	136,016.04	56,607.85	170,837.07	54,939.40	-	-
January	138,582.93	37,752.63	172,503.15	57,098.67	-	-
February	139,548.25	64,042.45	179,440.97	67,303.60	-	-
March	139,327.39	51,073.65	176,715.02	57,392.39	-	-
April	138,323.06	41,622.21	177,556.28	61,428.87	-	-
May	390,539.07	51,632.02	507,072.43	79,351.66	-	-
June	17,572.50	116,472.13	645.90	138,185.91	-	-
	<u>\$ 1,664,300.65</u>	<u>709,004.11</u>	<u>2,116,344.18</u>	<u>852,977.86</u>	<u>214,301.46</u>	<u>158,565.92</u>
		<u>2,373,304.76</u>		<u>2,969,322.04</u>		<u>372,867.38</u>

	2022-23 Expenditures		2023-24 Expenditures		2024-25 Expenditures	
	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>
July	\$ 17,635.85	29,344.27	21,295.35	53,130.38	21,974.76	120,634.33
August	130,819.56	89,090.65	176,214.68	75,007.36	192,326.70	37,931.59
September	-	-	-	-	-	-
October	-	-	-	-	-	-
November	-	-	-	-	-	-
December	-	-	-	-	-	-
January	-	-	-	-	-	-
February	-	-	-	-	-	-
March	-	-	-	-	-	-
April	-	-	-	-	-	-
May	-	-	-	-	-	-
June	-	-	-	-	-	-
	<u>\$ 148,455.41</u>	<u>118,434.92</u>	<u>197,510.03</u>	<u>128,137.74</u>	<u>214,301.46</u>	<u>158,565.92</u>
		<u>266,890.33</u>		<u>325,647.77</u>		<u>372,867.38</u>

Western Gateway Elementary School Inc.

Revenue/Expenditure Summary

Options: Fund: 21, Date Range: 7/2/2024 - 8/31/2024

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
318 REDBUD SCHOOL FUNDING ACT	\$184,734.90	\$0.00	\$0.00	\$0.00	\$184,734.90	\$0.00	\$184,734.90
Total	\$184,734.90	\$0.00	\$0.00	\$0.00	\$184,734.90	\$0.00	\$184,734.90

Western Gateway Elementary School Inc.

Revenue/Expenditure Summary

Options: Fund: 81, Date Range: 7/2/2024 - 8/31/2024

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
001 INASMUCH FOUNDATION	\$326,639.34	\$0.00	\$0.00	\$27,759.01	\$298,880.33	\$7,840.99	\$291,039.34
002 WCF DONATION	\$80,229.58	\$105,000.00	\$0.00	\$105,400.00	\$79,829.58	\$518,600.00	(\$438,770.42)
005 CROSSFIRST BANK (PLAYGROUND)	\$2,666.05	\$0.00	\$0.00	\$0.00	\$2,666.05	\$2,666.00	\$0.05
007 TFCU	\$3,540.00	\$0.00	\$0.00	\$338.95	\$3,201.05	\$0.00	\$3,201.05
008 NEW HORIZONS FNDTN - AMZN	\$2,673.26	\$12,000.00	\$0.00	\$366.05	\$14,307.21	\$14,306.95	\$0.26
013 PIÑON FOUNDATION GRANT	\$4,865.10	\$0.00	\$0.00	\$0.00	\$4,865.10	\$0.00	\$4,865.10
015 OERB - STEM	\$1,897.43	\$0.00	\$0.00	\$402.48	\$1,494.95	\$1,897.00	(\$402.05)
016 MUSIC PROGRAM	\$900.00	\$0.00	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00
285 CNP LOCAL	\$44.30	\$0.00	\$0.00	\$0.00	\$44.30	\$0.00	\$44.30
Total	\$423,455.06	\$117,000.00	\$0.00	\$134,266.49	\$406,188.57	\$545,310.94	(\$139,122.37)

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 60, Date Range: 7/2/2024 - 8/31/2024

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
815 WGES GENERAL ACTIVITY	\$29,602.76	\$2,616.00	\$0.00	\$1,374.95	\$30,843.81	\$0.00	\$30,843.81
816 OSO FAMILY FUND	\$1,234.99	\$330.00	\$0.00	\$124.44	\$1,440.55	\$75.56	\$1,364.99
Total	\$30,837.75	\$2,946.00	\$0.00	\$1,499.39	\$32,284.36	\$75.56	\$32,208.80

Scholastic Book Fairs (SBF)

Certificate of Agreement

Thank you for hosting a Scholastic Book Fair! We look forward to working with you. Please read the following Services Agreement and guidelines, which have recently changed. Scholastic Book Fairs is the retailer of books sold at the Fair. State and local sales tax must be collected on all purchases at the Fair (except for purchases made by the school with school funds for school use when the school is registered with Scholastic as tax-exempt).

As always, Scholastic will provide:

- Books and educational products
- A dedicated support and service team
- Online planning resources and tools
- Quick and easy product restocks
- Setup Kit & Kick-Off Kit with promotional materials
- An Online Fair by way of The Scholastic Store
- Credit card acceptance program that allows you to accept digital payments and major credit cards

The school or organization listed agrees to:

- Use Scholastic Book Fairs as the exclusive provider and retailer of all books, merchandise, and promotional materials during the Book Fair event.
- Store and display all merchandise, cash, checks, and credit card sales information in a locked and secure location when not in use at your Book Fair.
- Make products for sale by you available to all qualified event attendees at the listed price designated by Scholastic.
- Collect sales tax on behalf of Scholastic Book Fairs as required by state and local law.
 - Ensure proper tax-exempt certificate or other documentation as required by state and local law is on file with Scholastic Book Fairs prior to making any tax-exempt purchases.
- Return all payment systems you received, if any, unsold products, and merchandising materials/displays (unless otherwise marked) to Scholastic Book Fairs promptly at the conclusion of the Fair.
- Process the Financial Forms and payment within two (2) working days after the Fair has ended.
- Review and comply with the following credit card security procedures (this section is not applicable to Virtual Fairs):
 - Do not share or distribute the card information that you collect (such as credit card numbers) on behalf of Scholastic Book Fairs.
 - Do not write down or copy any data from a customer's credit card (ie, card numbers, expiration dates, or security codes). Information should be completed by the customer.
 - Credit card forms are not to be used for personal use/gain; forms are only to be used for transactions at Scholastic Book Fairs events.
 - If a credit card is found, please call the toll-free number on the back of the credit card, report the card lost, and request further directions from the credit card company.
 - All unattended credit card forms or receipts must be in a locked or secure location.
 - Volunteers should use good and reasonable judgment in the event of any issues or contact the Book Fair host for guidance.
 - The Book Fair host is responsible for informing other volunteers of this credit card security instructional awareness information provided by Scholastic. Acceptance of the Services Agreement acknowledges notice of and agreement to this credit card security instructional awareness information.
- Repack all unsold products, supplies, and displays in the original shipping boxes (please do not consolidate extra books into the trays) and affix prepaid UPS return labels (not applicable to Alaska Fairs) on the outside of original shipping boxes. These labels are located in the large envelope provided with your Book Fair. **Be sure not to throw shipper cartons, trays, or easels away.**
- Please give the boxes to UPS on a normal delivery stop or call 1-800-877-1497 to schedule a pickup. (For Alaska Fairs, please refer to the return paperwork provided with your Fair or call your host at 1-800-635-7323.)
- Contact your Book Fair Consultant at 1-800-557-7323 if your Book Fair did not run as scheduled for any reason that would impact the return process.
- Process the Book Fair Financial Forms and payment within two (2) working days after the Fair has ended. For Alaska Fairs, please complete your financials with your Book Fair Consultant.

Changes to this Services Agreement may be made solely at the discretion of Scholastic Book Fairs as permissible by law and/or as business conditions deem appropriate. We will notify you of any such changes by posting the revised Services Agreement in the Book Fair Host Hub. Under certain circumstances, we may also notify you of changes to this Services Agreement by additional means, including, but not limited to, posting a notice on the Scholastic Book Fairs homepage, sending you an email if we have your email address, or by contacting you through your Book Fair Consultant. At that time, you will have the opportunity to review and accept a new Services Agreement.

Profit

Effective for Fairs scheduled between 8/12/24 and 8/10/25

If your Book Fair sales are \$3,800 and above, you may opt to take profit in Scholastic Dollars, cash, or a combination of Scholastic Dollars and cash. See the chart below for all other sales levels. Online Fairs are not eligible for cash profit.

- When you elect to take a combination, Scholastic Dollars are worth double the value in cash.
- The total profit amount cannot exceed 25% of sales at cash value.
- Use the Profit Split page on the Financial Form to automatically calculate and optimize your profit elections.

Scholastic Dollars Profit

Book Fair Sales (excluding tax)	Scholastic Dollars Value		Cash Value
\$3,800 and up	50% of Sales	and/or	25% of Sales
\$1,600 - \$3,799.99	40% of Sales		\$0
\$0 - \$1,599.99	30% of Sales		\$0
Virtual Fairs	25% of Sales*		\$0

*Excluding tax & shipping.

Your receipt of the confirmation email that this Agreement has been accepted confirms and secures your Book Fair dates, reserving product for your Fair.

Book Fair Host Information

Heather Zacarias
hzacarias@westerngateway.school
4052769170

School Information

Western Gateway Elem School
1300 SW 15TH ST
OKLAHOMA CITY, OK 73108
Account #: 54051736

Book Fair Consultant

Scout Streit
(877) 245-0903 ext.2080
sstreit@scholasticbookfairs.com

Fair Information

Fair Dates: 2024-10-03 to 2024-10-11
Fair ID: #5820244

Agreement Date: 08/26/2024

Accepted Online Electronically

Western Gateway Charter School
Approved Appropriations - 2024-2025 Fiscal Year

<u>Revenue Source</u>	<u>Code</u>	<u>General Fund</u>	<u>Building Fund</u>
LOCAL SOURCES			
Local Student Meals	1710	\$ 29,050.00	
Adult Lunches/ Breakfasts	1730	7,850.00	
STATE SOURCES			
Foundation & Salary Incentive Aid	3210	2,164,788.38	
Health Insurance Allowance - Cert in Lieu	331 3250	3,346.08	
Health Insurance Allowance - Support in Lieu	332 3250	10,926.14	
Health Insurance Allowance - Cert Health Allow.	334 3250	122,331.60	
Health Insurance Allowance - Supp Health Allow.	335 3250	78,292.22	
State Textbooks	333 3420	17,840.46	
Redbud School Funding Act	318 3435		125,000.00
School Resource Officer	376 3436	163,955.62	
State Matching	385 3720	1,300.00	
FEDERAL SOURCES			
Title I, pt. A	511 4210	83,468.83	
Title II, Part A	541 4271	16,000.00	
Flow Through	621 4310	45,000.00	
Spec Ed. Preschool	641 4340	350.00	
Title IV Part A	552 4442	10,000.00	
Stronger Connections Grant	715 4689	205,691.44	
Nat'l School Lunch Program	763 4710	100,200.00	
School Breakfast Program	764 4720	22,200.00	
Total Revenue		3,082,590.77	125,000.00
Fund Balance - Beginning	6110	397,459.44	184,734.90
Total Approved Appropriations		3,480,050.21	309,734.90

**School District
2024-2025 Estimate of Needs
and
Financial Statement of the Fiscal Year 2023-2024**

**Board of Education of Western Gateway Public Schools
District No. E026
County of Oklahoma
State of Oklahoma**

To the Excise Board of said County and State, Greetings:

Pursuant to the requirements of 68 O. S. 2001 Section 3002, we submit herewith, for your consideration the within statement of the financial condition of the Board of Education of Western Gateway Public Schools, District No. E026, County of Oklahoma, State of Oklahoma for the fiscal year beginning July 1, 2024, and ending June 30, 2025, together with an itemized statement of the estimated Income and Probable Needs of said School District for the ensuing fiscal year. We have separately prepared, executed and submit Financial Statements for the Fiscal Year so terminated, and Estimate of Requirements for the ensuing Fiscal Year, for such Sinking Fund, if any, as pertains to this District for the Bond, Coupon, and Judgment indebtedness, if any, outstanding and unpaid as of June 30, 2025, and also for the Sinking Fund of any disorganized District whose area or the major portion thereof is now embraced within the boundaries of this District; and this Certificate is as applicable thereto as if fully embodied therein. The same have been prepared in conformity with Statute.

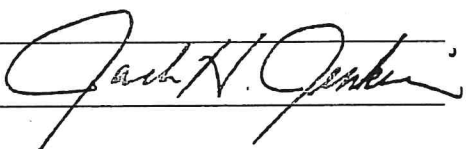
Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than September 30 for all School Districts. One complete signed copy must be sent to the State Auditor and Inspector, 2300 N. Lincoln Blvd Room 100, Oklahoma City, OK 73105-4801 and one copy will be retained by the County Clerk. If publication may not be had by date required for filing, affidavit and proof of publication are required to be attached within five days after date of filing.

Prepared by: Jenkins & Kemper CPAs, P.C.

Submitted to the Oklahoma County Excise Board

This _____ Day of _____, 2024

School Board Member's Signatures

Chairman: _____	Clerk: _____
Member: _____	Member: _____
Member: _____	Member: _____
Member: _____	Member: _____
Member: _____	Member: _____
Treasurer: 	Member: _____

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GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT 'A'

Schedule 1: Current Balance Sheet for June 30, 2024	
	Amount
ASSETS:	
Cash Balances	\$632,527.06
Investments	\$0.00
TOTAL ASSETS	\$632,527.06
LIABILITIES AND RESERVES:	
Warrants Outstanding	\$175,114.39
Reserve for Interest on Warrants	\$0.00
Reserves From Schedule 8	\$59,953.23
TOTAL LIABILITIES AND RESERVES	\$235,067.62
CASH FUND BALANCE JUNE 30, 2024	\$397,459.44
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	\$632,527.06

Schedule 2: Revenue and Requirements, 2023-2024		
REVENUE:	Estimated Budget	Actual Revenue & Expenditures
Revenues, Non-Revenue Receipts & Cash Balances (Schedule 6)	\$3,244,642.47	\$3,366,781.48
LESS: REQUIREMENTS:		
Expenditures (Schedule 8)	\$3,244,642.47	\$2,969,322.04
CASH FUND BALANCE JUNE 30, 2024	\$0.00	\$397,459.44

Schedule 3: General Fund Cash Accounts of Current and all Prior Years				
CURRENT AND ALL PRIOR YEARS	2023-24	2022-23	PRE-2022	Total
Cash Balance Reported to Excise Board 6-30-23	\$0.00	\$551,132.50	\$0.00	\$551,132.50
REVENUES, NON-REVENUE RECEIPTS & CASH BALANCE				
Revenues/Non-Rev (Sch 6 Source Codes 1000 to 5999)	\$3,021,297.12	\$0.00	\$0.00	\$3,021,297.12
Cash Balances Transferred (Sch 6 Source Code 6110)	\$343,153.39	-\$343,153.39	\$0.00	\$0.00
Prior Year Lapsed Appropri (Sch 6 Source Code 6130)	\$6,852.07	-\$6,852.07	\$0.00	\$0.00
Estopped Warrants (Sch 6 Source Code 6140)	\$146.60	-\$146.60	\$0.00	\$0.00
Interfund Transfers (Sch 6 Source Code 6200)	-\$4,667.70	\$0.00	\$0.00	-\$4,667.70
TOTAL REVENUES, NON-REVENUE RECEIPTS & CASH BALANCE	\$3,366,781.48	-\$350,152.06	\$0.00	\$3,016,629.42
Warrants Paid of Year in Caption	\$2,734,254.42	\$200,980.44	\$0.00	\$2,935,234.86
TOTAL DISBURSEMENTS	\$2,734,254.42	\$200,980.44	\$0.00	\$2,935,234.86
CASH & INVESTMENTS BALANCE JUNE 30, 2024	\$632,527.06	\$0.00	\$0.00	\$632,527.06
Reserve for Warrants Outstanding (Schedule 4)	\$175,114.39	\$0.00	\$0.00	\$175,114.39
Reserve for Encumbrances (Schedule 8)	\$59,953.23	\$0.00	\$0.00	\$59,953.23
TOTAL LIABILITIES AND RESERVE	\$235,067.62	\$0.00	\$0.00	\$235,067.62
DEFICIT:	\$0.00	\$0.00	\$0.00	\$0.00
CASH FUND BAL FORWARD TO SUCCEEDING YEAR	\$397,459.44	\$0.00	\$0.00	\$397,459.44

Schedule 4: General Fund Warrant Accounts of Current and all Prior Years				
CURRENT AND ALL PRIOR YEARS	2023-24	2022-23	PRE-2022	Total
Warrants Outstanding 6-30 of Year in Caption	\$0.00	\$149,740.64	\$0.00	\$149,740.64
Warrants Registered During Year	\$2,909,368.81	\$51,386.40	\$0.00	\$2,960,755.21
TOTAL	\$2,909,368.81	\$201,127.04	\$0.00	\$3,110,495.85
Warrants Paid During Year	\$2,734,254.42	\$200,980.44	\$0.00	\$2,935,234.86
Warrants Converted to Bonds or Judgments	\$0.00	\$0.00	\$0.00	\$0.00
Warrants Estopped by Statute/Canceled	\$0.00	\$146.60	\$0.00	\$146.60
TOTAL WARRANTS RETIRED	\$2,734,254.42	\$201,127.04	\$0.00	\$2,935,381.46
BALANCE WARRANTS OUTSTANDING JUNE 30, 2024	\$175,114.39	\$0.00	\$0.00	\$175,114.39

Schedule 5: 2023 Ad Valorem Tax Account		
ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024	0.000 Mills	Amount
2023 Net Valuation Certified to County Excise Board		\$0.00
Total Proceeds of Levy as Certified		\$0.00
Additions:		\$0.00
Deductions:		\$0.00
Gross Balance Tax		\$0.00
Less Reserve for Delinquent Tax		\$0.00
Reserve for Protests Pending		\$0.00
Balance Available Tax		\$0.00
Deduct 2023 Tax Apportioned		\$0.00
Net Balance 2023 Tax in Process of Collection		\$0.00
Excess Collections		\$0.00

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT 'A'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances (Continued)				
SOURCE	2023-24 Account	BASIS AND LIMIT OF ENSUING	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
	OVER/UNDER			
1000 DISTRICT SOURCES OF REVENUE:				
1100 TAXES LEVIED/ASSESSED				
1110 Ad Valorem Tax Levy (Current Year)	\$0.00	0.00%	\$0.00	\$0.00
1120 Ad Valorem Tax Levy (Prior Years)	\$0.00	0.00%	\$0.00	\$0.00
1130 Revenue In Lieu Of Taxes	\$0.00	0.00%	\$0.00	\$0.00
1140 Revenue From Local Governmental Units Other Than Leas	\$0.00	0.00%	\$0.00	\$0.00
1190 Other Taxes	\$0.00	0.00%	\$0.00	\$0.00
TOTAL TAXES LEVIED/ASSESSED	\$0.00		\$0.00	\$0.00
1200 Tuition & Fees	\$0.00	0.00%	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	\$0.01	0.00%	\$0.00	\$0.00
1400 Rental, Disposals and Commissions	\$0.00	0.00%	\$0.00	\$0.00
1500 Reimbursements	\$2,742.32	0.00%	\$0.00	\$0.00
1600 Other Local Sources of Revenue	\$11,965.20	0.00%	\$0.00	\$0.00
1700 Child Nutrition Programs	-\$774.10	95.05%	\$36,900.00	\$36,900.00
1800 Athletics	\$0.00	0.00%	\$0.00	\$0.00
TOTAL DISTRICT SOURCES OF REVENUE	\$13,933.43		\$36,900.00	\$36,900.00
2000 INTERMEDIATE SOURCES OF REVENUE:				
2100 County 4 Mill Ad Valorem Tax	\$0.00	0.00%	\$0.00	\$0.00
2200 County Apportionment (Mortgage Tax)	\$0.00	0.00%	\$0.00	\$0.00
2300 Resale of Property Fund Distribution	\$0.00	0.00%	\$0.00	\$0.00
2900 Other Intermediate Sources of Revenue	\$0.00	0.00%	\$0.00	\$0.00
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$0.00		\$0.00	\$0.00
3000 STATE SOURCES OF REVENUE:				
3100 STATE DEDICATED SOURCES OF REVENUE:				
3110 Gross Production Tax	\$0.00	0.00%	\$0.00	\$0.00
3120 Motor Vehicle Collections	\$0.00	0.00%	\$0.00	\$0.00
3130 Rural Electric Cooperative Tax	\$0.00	0.00%	\$0.00	\$0.00
3140 State School Land Earnings	\$0.00	0.00%	\$0.00	\$0.00
3150 Vehicle Tax Stamps	\$0.00	0.00%	\$0.00	\$0.00
3160 Farm Implement Tax Stamps	\$0.00	0.00%	\$0.00	\$0.00
3170 Trailers and Mobile Homes	\$0.00	0.00%	\$0.00	\$0.00
3190 Other Dedicated Revenue	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STATE DEDICATED SOURCES OF REVENUE	\$0.00		\$0.00	\$0.00
3200 STATE AID - NONCATEGORICAL				
3210 Foundation and Salary Incentive Aid	\$341,567.83	99.53%	\$2,164,788.38	\$2,164,788.38
3220 Mid-Term Adjustment For Attendance	\$0.00	0.00%	\$0.00	\$0.00
3230 Teacher Consultant Stipend	\$0.00	0.00%	\$0.00	\$0.00
3240 Disaster Assistance	\$0.00	0.00%	\$0.00	\$0.00
3250 Flexible Benefit Allowance	\$54,683.63	98.08%	\$214,896.04	\$214,896.04
TOTAL STATE AID - NONCATEGORICAL	\$396,251.46		\$2,379,684.42	\$2,379,684.42
3300 State Aid - Competitive Grants - Categorical	\$0.00	0.00%	\$0.00	\$0.00
3400 State - Categorical	\$27,343.61	302.08%	\$181,796.08	\$181,796.08
3500 Special Programs	\$0.00	0.00%	\$0.00	\$0.00
3600 Other State Sources of Revenue	-\$92,000.00	0.00%	\$0.00	\$0.00
3700 Child Nutrition Program	\$419.19	99.15%	\$1,300.00	\$1,300.00
3800 State Vocational Programs - Multi-Source	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STATE SOURCES OF REVENUE	\$332,014.26		\$2,562,780.50	\$2,562,780.50
4000 FEDERAL SOURCES OF REVENUE:				
4100 Grants-In-Aid Direct From The Federal Government	\$0.00	0.00%	\$0.00	\$0.00
4200 Disadvantaged Students	-\$51,757.11	125.51%	\$99,468.83	\$99,468.83
4300 Individuals With Disabilities	\$1,149.72	98.46%	\$45,350.00	\$45,350.00
4400 No Child Left Behind	\$126,277.64	7.34%	\$10,000.00	\$10,000.00
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$0.00	0.00%	\$0.00	\$0.00
4600 Other Federal Sources Passed Through State Dept Of Education	-\$346,283.55	186.17%	\$205,691.44	\$205,691.44
4700 Child Nutrition Programs	\$43,670.41	87.94%	\$122,400.00	\$122,400.00
4800 Federal Vocational Education	\$0.00	0.00%	\$0.00	\$0.00
TOTAL FEDERAL SOURCES OF REVENUE	-\$226,942.89		\$482,910.27	\$482,910.27
5000 NON-REVENUE RECEIPTS:				
TOTAL NON-REVENUE RECEIPTS	\$803.24	0.00%	\$0.00	\$0.00
6000 BALANCE SHEET ACCOUNTS:				
6100 CASH ACCOUNTS				
6110 Cash Forward	\$0.00	115.83%	\$397,459.44	\$397,459.44
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$6,852.07	0.00%	\$0.00	\$0.00
6140 Estopped Warrants by Statute	\$146.60	0.00%	\$0.00	\$0.00
TOTAL CASH ACCOUNTS	\$6,998.67		\$397,459.44	\$397,459.44
6200 Interfund Transfers	-\$4,667.70	0.00%	\$0.00	\$0.00
TOTAL BALANCE SHEET ACCOUNTS	\$2,330.97		\$397,459.44	\$397,459.44
GRAND TOTAL	\$122,139.01		\$3,480,050.21	\$3,480,050.21

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT 'A'

Schedule 8: Report of Current Year Expenditures (Continued)				
FISCAL YEAR ENDING JUNE 30, 2024				2023-2024
APPROPRIATED ACCOUNTS	WARRANTS ISSUED	RESERVES	LAPSED BALANCE KNOWN TO BE UNENCUMBERED	EXPENDITURES FOR CURRENT EXPENSE PURPOSES
1000 INSTRUCTION:	\$1,547,678.28	\$43,084.80	\$267,421.71	\$1,590,763.08
2000 SUPPORT SERVICES:				
2100 Support Services - Students	\$366,910.19	\$0.00	-\$105.30	\$366,910.19
2200 Support Services - Instructional Staff	\$141,344.16	\$8,791.74	-\$1,405.51	\$150,135.90
2300 Support Services - General Administration	\$172,485.35	\$4,415.02	\$1,366.91	\$176,900.37
2400 Support Services - School Administration	\$70,704.41	\$0.00	-\$79.06	\$70,704.41
2500 Support Services - Business	\$105,673.60	\$0.00	-\$237.73	\$105,673.60
2600 Operations And Maintenance of Plant Services	\$318,431.39	\$3,661.67	\$6,523.41	\$322,093.06
2700 Student Transportation Services	\$2,663.00	\$0.00	\$0.00	\$2,663.00
TOTAL SUPPORT SERVICES	\$1,178,212.10	\$16,868.43	\$6,062.72	\$1,195,080.53
3000 OPERATION OF NON-INSTRUCTION SERVICES:				
3100 Child Nutrition Programs Operations	\$182,675.19	\$0.00	\$0.00	\$182,675.19
3200 Other Enterprise Service Operations	\$0.00	\$0.00	\$0.00	\$0.00
3300 Community Services Operations	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$182,675.19	\$0.00	\$0.00	\$182,675.19
4000 FACILITIES ACQUISITION & CONSTRUCTION SERVICES:				
4200 Land Acquisition Services	\$0.00	\$0.00	\$0.00	\$0.00
4300 Land Improvement Services	\$0.00	\$0.00	\$0.00	\$0.00
4400 Architecture and Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00
4500 Educational Specifications Development Services	\$0.00	\$0.00	\$0.00	\$0.00
4600 Building Acquisition and Construction Services	\$0.00	\$0.00	\$0.00	\$0.00
4700 Building Improvement Services	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL FACILITIES ACQUISITION & CONST. SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
5000 OTHER OUTLAYS:				
5100 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
5200 Fund Transfer/Reimbursement (Child Nutrition Fund)	\$0.00	\$0.00	\$0.00	\$0.00
5300 Clearing Account	\$0.00	\$0.00	\$1,836.00	\$0.00
5400 Indirect Cost Entitlement	\$0.00	\$0.00	\$0.00	\$0.00
5500 Private Nonprofit Schools	\$0.00	\$0.00	\$0.00	\$0.00
5600 Correcting Entry	\$803.24	\$0.00	\$0.00	\$803.24
5800 Charter School Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
5900 Arbitrage	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER OUTLAYS	\$803.24	\$0.00	\$1,836.00	\$803.24
7000 OTHER USES / UNBUDGETED ITEMS:	\$0.00	\$0.00	\$0.00	\$0.00
8000 REPAYMENTS:	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL GENERAL FUND 2023-24 FISCAL YEAR	\$2,909,368.81	\$59,953.23	\$275,320.43	\$2,969,322.04

ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2024-25		
PURPOSE:	Estimate of Needs by Governing Board	Approved by County Excise Board
Current Expense	\$3,480,050.21	\$3,480,050.21
Pro rata share of County Assessor's Budget as determined by County Excise Board	\$0.00	\$0.00
GRAND TOTAL - Home School	\$3,480,050.21	\$3,480,050.21

BUILDING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT 'C'

Schedule 1: Current Balance Sheet for June 30, 2024	
	Amount
ASSETS:	
Cash Balances	\$184,734.90
Investments	\$0.00
TOTAL ASSETS	\$184,734.90
LIABILITIES AND RESERVES:	
Warrants Outstanding	\$0.00
Reserve for Interest on Warrants	\$0.00
Reserves From Schedule 8	\$0.00
TOTAL LIABILITIES AND RESERVES	\$0.00
CASH FUND BALANCE JUNE 30, 2024	\$184,734.90
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	\$184,734.90

Schedule 2: Revenue and Requirements, 2023-2024		
REVENUE:	Estimated Budget	Actual Revenue & Expenditures
Revenues, Non-Revenue Receipts & Cash Balances (Schedule 6)	\$113,913.90	\$184,734.90
LESS: REQUIREMENTS:		
Expenditures (Schedule 8)	\$113,913.90	\$0.00
CASH FUND BALANCE JUNE 30, 2024	\$0.00	\$184,734.90

Schedule 3: Building Fund Cash Accounts of Current and all Prior Years				
CURRENT AND ALL PRIOR YEARS	2023-24	2022-23	PRE-2022	Total
Cash Balance Reported to Excise Board 6-30-23	\$0.00	\$58,913.90	\$0.00	\$58,913.90
REVENUES, NON-REVENUE RECEIPTS & CASH BALANCE				
Revenues/Non-Rev (Sch 6 Source Codes 1000 to 5999)	\$125,821.00	\$0.00	\$0.00	\$125,821.00
Cash Balances Transferred (Sch 6 Source Code 6110)	\$58,913.90	-\$58,913.90	\$0.00	\$0.00
Prior Year Lapsed Apprpr (Sch 6 Source Code 6130)	\$0.00	\$0.00	\$0.00	\$0.00
Estopped Warrants (Sch 6 Source Code 6140)	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Transfers (Sch 6 Source Code 6200)	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES, NON-REVENUE RECEIPTS & CASH BALANCE	\$184,734.90	-\$58,913.90	\$0.00	\$125,821.00
Warrants Paid of Year in Caption	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DISBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00
CASH & INVESTMENTS BALANCE JUNE 30, 2024	\$184,734.90	\$0.00	\$0.00	\$184,734.90
Reserve for Warrants Outstanding (Schedule 4)	\$0.00	\$0.00	\$0.00	\$0.00
Reserve for Encumbrances (Schedule 8)	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL LIABILITIES AND RESERVE	\$0.00	\$0.00	\$0.00	\$0.00
DEFICIT:	\$0.00	\$0.00	\$0.00	\$0.00
CASH FUND BAL FORWARD TO SUCCEEDING YEAR	\$184,734.90	\$0.00	\$0.00	\$184,734.90

Schedule 4: Building Fund Warrant Accounts of Current and all Prior Years				
CURRENT AND ALL PRIOR YEARS	2023-24	2022-23	PRE-2022	Total
Warrants Outstanding 6-30 of Year in Caption	\$0.00	\$0.00	\$0.00	\$0.00
Warrants Registered During Year	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
Warrants Paid During Year	\$0.00	\$0.00	\$0.00	\$0.00
Warrants Converted to Bonds or Judgments	\$0.00	\$0.00	\$0.00	\$0.00
Warrants Estopped by Statute/Canceled	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL WARRANTS RETIRED	\$0.00	\$0.00	\$0.00	\$0.00
BALANCE WARRANTS OUTSTANDING JUNE 30, 2024	\$0.00	\$0.00	\$0.00	\$0.00

Schedule 5: 2023 Ad Valorem Tax Account		
ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024	0.000 Mills	Amount
2023 Net Valuation Certified to County Excise Board		\$0.00
Total Proceeds of Levy as Certified		\$0.00
Additions:		\$0.00
Deductions:		\$0.00
Gross Balance Tax		\$0.00
Less Reserve for Delinquent Tax		\$0.00
Reserve for Protests Pending		\$0.00
Balance Available Tax		\$0.00
Deduct 2023 Tax Apportioned		\$0.00
Net Balance 2023 Tax in Process of Collection		\$0.00
Excess Collections		\$0.00

BUILDING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT 'C'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances (Continued)					
SOURCE	2023-24 Account	BASIS AND LIMIT OF ENSURING	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD	
	OVER/UNDER				
1000 DISTRICT SOURCES OF REVENUE:					
1100 TAXES LEVIED/ASSESSED					
1110 Ad Valorem Tax Levy (Current Year)	\$0.00	0.00%	\$0.00		\$0.00
1120 Ad Valorem Tax Levy (Prior Years)	\$0.00	0.00%	\$0.00		\$0.00
1130 Revenue In Lieu Of Taxes	\$0.00	0.00%	\$0.00		\$0.00
1140 Revenue From Local Governmental Units Other Than Leas	\$0.00	0.00%	\$0.00		\$0.00
1190 Other Taxes	\$0.00	0.00%	\$0.00		\$0.00
TOTAL TAXES LEVIED/ASSESSED	\$0.00		\$0.00		\$0.00
1200 Tuition & Fees	\$0.00	0.00%	\$0.00		\$0.00
1300 Earnings on Investments and Bond Sales	\$0.00	0.00%	\$0.00		\$0.00
1400 Rental, Disposals and Commissions	\$0.00	0.00%	\$0.00		\$0.00
1500 Reimbursements	\$0.00	0.00%	\$0.00		\$0.00
1600 Other Local Sources of Revenue	\$0.00	0.00%	\$0.00		\$0.00
1700 Child Nutrition Programs	\$0.00	0.00%	\$0.00		\$0.00
1800 Athletics	\$0.00	0.00%	\$0.00		\$0.00
TOTAL DISTRICT SOURCES OF REVENUE	\$0.00		\$0.00		\$0.00
2000 INTERMEDIATE SOURCES OF REVENUE					
2100 County 4 Mill Ad Valorem Tax	\$0.00	0.00%	\$0.00		\$0.00
2200 County Apportionment (Mortgage Tax)	\$0.00	0.00%	\$0.00		\$0.00
2300 Resale of Property Fund Distribution	\$0.00	0.00%	\$0.00		\$0.00
2900 Other Intermediate Sources of Revenue	\$0.00	0.00%	\$0.00		\$0.00
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$0.00		\$0.00		\$0.00
3000 STATE SOURCES OF REVENUE:					
3100 STATE DEDICATED SOURCES OF REVENUE:					
3110 Gross Production Tax	\$0.00	0.00%	\$0.00		\$0.00
3120 Motor Vehicle Collections	\$0.00	0.00%	\$0.00		\$0.00
3130 Rural Electric Cooperative Tax	\$0.00	0.00%	\$0.00		\$0.00
3140 State School Land Earnings	\$0.00	0.00%	\$0.00		\$0.00
3150 Vehicle Tax Stamps	\$0.00	0.00%	\$0.00		\$0.00
3160 Farm Implement Tax Stamps	\$0.00	0.00%	\$0.00		\$0.00
3170 Trailers and Mobile Homes	\$0.00	0.00%	\$0.00		\$0.00
3190 Other Dedicated Revenue	\$0.00	0.00%	\$0.00		\$0.00
TOTAL STATE DEDICATED SOURCES OF REVENUE	\$0.00		\$0.00		\$0.00
3200 STATE AID - NONCATEGORICAL					
3210 Foundation and Salary Incentive Aid	\$0.00	0.00%	\$0.00		\$0.00
3220 Mid-Term Adjustment For Attendance	\$0.00	0.00%	\$0.00		\$0.00
3230 Teacher Consultant Stipend	\$0.00	0.00%	\$0.00		\$0.00
3240 Disaster Assistance	\$0.00	0.00%	\$0.00		\$0.00
3250 Flexible Benefit Allowance	\$0.00	0.00%	\$0.00		\$0.00
TOTAL STATE AID - NONCATEGORICAL	\$0.00		\$0.00		\$0.00
3300 State Aid - Competitive Grants - Categorical	\$0.00	0.00%	\$0.00		\$0.00
3400 State - Categorical	\$70,821.00	99.35%	\$125,000.00		\$125,000.00
3500 Special Programs	\$0.00	0.00%	\$0.00		\$0.00
3600 Other State Sources of Revenue	\$0.00	0.00%	\$0.00		\$0.00
3700 Child Nutrition Program	\$0.00	0.00%	\$0.00		\$0.00
3800 State Vocational Programs - Multi-Source	\$0.00	0.00%	\$0.00		\$0.00
TOTAL STATE SOURCES OF REVENUE	\$70,821.00		\$125,000.00		\$125,000.00
4000 FEDERAL SOURCES OF REVENUE:					
4100 Grants-In-Aid Direct From The Federal Government	\$0.00	0.00%	\$0.00		\$0.00
4200 Disadvantaged Students	\$0.00	0.00%	\$0.00		\$0.00
4300 Individuals With Disabilities	\$0.00	0.00%	\$0.00		\$0.00
4400 No Child Left Behind	\$0.00	0.00%	\$0.00		\$0.00
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$0.00	0.00%	\$0.00		\$0.00
4600 Other Federal Sources Passed Through State Dept Of Education	\$0.00	0.00%	\$0.00		\$0.00
4700 Child Nutrition Programs	\$0.00	0.00%	\$0.00		\$0.00
4800 Federal Vocational Education	\$0.00	0.00%	\$0.00		\$0.00
TOTAL FEDERAL SOURCES OF REVENUE	\$0.00		\$0.00		\$0.00
5000 NON-REVENUE RECEIPTS:					
TOTAL NON-REVENUE RECEIPTS	\$0.00		\$0.00		\$0.00
6000 BALANCE SHEET ACCOUNTS					
6100 CASH ACCOUNTS					
6110 Cash Forward	\$0.00	313.57%	\$184,734.90		\$184,734.90
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$0.00	0.00%	\$0.00		\$0.00
6140 Estopped Warrants by Statute	\$0.00	0.00%	\$0.00		\$0.00
TOTAL CASH ACCOUNTS	\$0.00		\$184,734.90		\$184,734.90
6200 Interfund Transfers	\$0.00	0.00%	\$0.00		\$0.00
TOTAL BALANCE SHEET ACCOUNTS	\$0.00		\$184,734.90		\$184,734.90
GRAND TOTAL	\$70,821.00		\$309,734.90		\$309,734.90

BUILDING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT 'C'

Schedule 8: Report of Current Year Expenditures (Continued)				
FISCAL YEAR ENDING JUNE 30, 2024				
APPROPRIATED ACCOUNTS	WARRANTS ISSUED	RESERVES	LAPSED BALANCE KNOWN TO BE UNENCUMBERED	2023-2024 EXPENDITURES FOR CURRENT EXPENSE PURPOSES
1000 INSTRUCTION:	\$0.00	\$0.00	\$0.00	\$0.00
2000 SUPPORT SERVICES:				
2100 Support Services - Students	\$0.00	\$0.00	\$0.00	\$0.00
2200 Support Services - Instructional Staff	\$0.00	\$0.00	\$0.00	\$0.00
2300 Support Services - General Administration	\$0.00	\$0.00	\$0.00	\$0.00
2400 Support Services - School Administration	\$0.00	\$0.00	\$0.00	\$0.00
2500 Support Services - Business	\$0.00	\$0.00	\$0.00	\$0.00
2600 Operations And Maintenance of Plant Services	\$0.00	\$0.00	\$113,913.90	\$0.00
2700 Student Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$113,913.90	\$0.00
3000 OPERATION OF NON-INSTRUCTION SERVICES:				
3100 Child Nutrition Programs Operations	\$0.00	\$0.00	\$0.00	\$0.00
3200 Other Enterprise Service Operations	\$0.00	\$0.00	\$0.00	\$0.00
3300 Community Services Operations	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
4000 FACILITIES ACQUISITION & CONSTRUCTION SERVICES:				
4200 Land Acquisition Services	\$0.00	\$0.00	\$0.00	\$0.00
4300 Land Improvement Services	\$0.00	\$0.00	\$0.00	\$0.00
4400 Architecture and Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00
4500 Educational Specifications Development Services	\$0.00	\$0.00	\$0.00	\$0.00
4600 Building Acquisition and Construction Services	\$0.00	\$0.00	\$0.00	\$0.00
4700 Building Improvement Services	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL FACILITIES ACQUISITION & CONST. SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
5000 OTHER OUTLAYS:				
5100 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
5200 Fund Transfer/Reimbursement (Child Nutrition Fund)	\$0.00	\$0.00	\$0.00	\$0.00
5300 Clearing Account	\$0.00	\$0.00	\$0.00	\$0.00
5400 Indirect Cost Entitlement	\$0.00	\$0.00	\$0.00	\$0.00
5500 Private Nonprofit Schools	\$0.00	\$0.00	\$0.00	\$0.00
5600 Correcting Entry	\$0.00	\$0.00	\$0.00	\$0.00
5800 Charter School Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
5900 Arbitrage	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER OUTLAYS	\$0.00	\$0.00	\$0.00	\$0.00
7000 OTHER USES / UNBUDGETED ITEMS:	\$0.00	\$0.00	\$0.00	\$0.00
8000 REPAYMENTS:	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL BUILDING FUND 2023-24 FISCAL YEAR	\$0.00	\$0.00	\$113,913.90	\$0.00

ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2024-25		Estimate of Needs by	Approved by
PURPOSE:		Governing Board	County Excise Board
Current Expense		\$309,734.90	\$309,734.90
Pro rata share of County Assessor's Budget as determined by County Excise Board		\$0.00	\$0.00
GRAND TOTAL - Home School		\$309,734.90	\$309,734.90

ENTERPRISE FUNDS BY ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT "H"

Schedule 1: Current Balance Sheet - June 30, 2024	Gift Fund
ASSETS:	Amount
Cash Balances	\$423,455.06
Investments	\$0.00
TOTAL ASSETS	\$423,455.06
LIABILITIES AND RESERVES:	
Warrants Outstanding	\$0.00
Reserve for Interest on Warrants	\$0.00
Reserves From Schedule 8	\$0.00
TOTAL LIABILITIES AND RESERVES	\$0.00
CASH FUND BALANCE JUNE 30, 2024	\$423,455.06
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	\$423,455.06

Schedule 3: Enterprise Fund Gift Fund Cash Accounts of Current and all Prior Years	2023-24	2023 & Prior Years
CURRENT AND ALL PRIOR YEARS		
Cash Balance Reported to Excise Board 6-30 of Year in Caption	\$0.00	\$422,444.89
REVENUES, NON-REVENUE RECEIPTS & CASH BALANCES		
1000 DISTRICT SOURCES OF REVENUE (Source 1000 to 1999)	\$659,940.00	\$0.00
2000 INTERMEDIATE SOURCES OF REVENUE (Source 2000 to 2999)	\$0.00	\$0.00
3000 STATE SOURCES OF REVENUE (Source 3000 to 3999)	\$0.00	\$0.00
4000 FEDERAL SOURCES OF REVENUE (Source 4000 to 4999)	\$0.00	\$0.00
5000 NON-REVENUE RECEIPTS (Source 5000 to 5999)	\$0.00	\$0.00
6000 BALANCE SHEET ACCOUNTS		
6100 CASH ACCOUNTS		
6110 Cash Balances Transferred	\$422,444.69	-\$422,444.89
6130 Prior Year Lapsed Appropriations	\$0.00	
6140 Estopped Warrants	\$0.00	
TOTAL CASH ACCOUNTS	\$422,444.69	-\$422,444.89
6200 Interfund Transfers	\$0.00	
TOTAL BALANCE SHEET ACCOUNTS	\$422,444.69	-\$422,444.89
TOTAL REVENUES, NON-REV RECEIPTS & CASH BALANCES	\$1,082,384.69	\$0.00
Warrants Paid of Year in Caption	\$658,929.63	\$0.00
TOTAL DISBURSEMENTS	\$658,929.63	\$0.00
CASH & INVESTMENTS BALANCE JUNE 30, 2024	\$423,455.06	\$0.00
Reserve for Warrants Outstanding	\$0.00	\$0.00
Reserve for Interest on Warrants	\$0.00	\$0.00
Reserves From Schedule 8	\$0.00	\$0.00
TOTAL LIABILITIES AND RESERVE	\$0.00	\$0.00
DEFICIT	\$0.00	\$0.00
CASH FUND BAL FORWARD TO SUCCEEDING YEAR	\$423,455.06	\$0.00

Schedule 7: Report of Prior Year Warrants Issued From Reserves	FISCAL YEAR ENDING JUNE 30, 2023		
	RESERVES 6/30/23	WARRANTS SINCE ISSUED	BALANCE LAPSED APPROPRIATIONS
TOTAL PRIOR YEAR RESERVES	\$0.00	\$0.00	\$0.00

Schedule 8: Report of Current Year Expenditures	FISCAL YEAR ENDING JUNE 30, 2024		
	WARRANTS ISSUED	RESERVES	TOTAL EXPENDITURES
1000 Instruction	\$33,183.18	\$0.00	\$33,183.18
2000 Support Services	\$625,746.45	\$0.00	\$625,746.45
3000 Operation Of Non-Instruction Services	\$0.00	\$0.00	\$0.00
4000 Facilities Acquisition & Construction Services	\$0.00	\$0.00	\$0.00
5000 Other Outlays	\$0.00	\$0.00	\$0.00
7000 Other Uses	\$0.00	\$0.00	\$0.00
8000 Repayments	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES 2023-24 FISCAL YEAR	\$658,929.63	\$0.00	\$658,929.63

CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Oklahoma

We, do further certify that we have examined the statement of estimated needs for the current fiscal year ending June 30, 2024, as certified by the Board of Education of Western Gateway Public Schools, District Number E026 of said County and State, and its financial statement for the preceding year, and in so doing we have diligently performed the duties imposed upon this Excise Board by 68 O. S. 2001 Section 3007, by (1) ascertaining that the financial statements, as to the statistics therein contained, reflect the true fiscal condition at the close of the fiscal year, or caused the same to be corrected so to show; (2) struck from the estimate of needs so submitted any items not authorized by law and reduced to the sum authorized by law any items restricted by statute as to the amount lawfully expendable therefor; (3) supplemented such estimate, after appropriate action, by an estimate of needs prepared by this Excise Board to make provision for mandatory functions based upon statistics authoritatively submitted; (4) computed the total means available to each fund in the manner provided, applying the Governing Board's estimate of revenue to be derived from surplus tax of the immediately preceding year and from sources other than ad valorem tax, or reduced such estimate to not less than the lawfully authorized ratio of the several sums realized from such sources during the preceding fiscal year or to such lesser sum as may reasonably be anticipated under altered law or circumstance and using for such determination the basic collections of the preceding year and the ratios on which distribution or apportionment must be made during the ensuing or current year.

To the several and specific purposes of the estimated needs as certified, we have and do hereby appropriate the surplus balances of cash on hand of the prior year, estimates of income from sources other than ad valorem taxation within the limitation fixed by law, and the proceeds of ad valorem tax levy within the number of mills authorized, either by apportionment by the Legislature, allocation by the excise board or by legal election, all of which appropriations are made in so far as the available surpluses, revenues, and levies will permit, except in that we have also provided that, after deducting items consisting of cash and the revenue from all sources other than the 2024 tax and the proceeds of the 2024 tax levy are in excess of the residue of such appropriations, by a sum included for delinquent tax, computed at .0% of such residue. And provided further, if said School District has been ascertained to be a well defined State Aid District, the local budget, as approved and appropriated for, has been applied wholly to its operating accounts.

We further certify that the amount required to be raised from tax, excluding Homesteads, for General Revenue Fund purposes as approved, requires a total ad valorem tax levy of .000 Mills. Said levy is within the statutory limit, and if in excess, is within the constitutional limit and has been authorized by a vote of the people of said district, as shown by certificate of the School Board to-wit:

To this District, with valuations shown below, the Excise Board allocated .000 Mills, plus .000 Mills authorized by the Constitution, plus an emergency levy of .000 Mills; plus local support levy of .000 Mills; for a total levy for the General Fund of .000 Mills.

We further certify that the amount required to be raised for building fund purposes as approved requires a tax levy of .000 Mills, and said levy has been certified as authorized by a vote of the people at an election held for that purpose. We further certify that Assessed Values used in computing Mill-vote levies have been applied as certified by the County Assessor.

We further certify that we have examined the within statements of account and estimated needs or requirements of the Governing Board of Western Gateway Public Schools, School District No. E026 of said County and State, in relation to the Sinking Fund or Funds thereof, and after finding the same correct or having caused the same to be corrected pursuant to 68 O. S. 2001 Section 3009, have approved the requirements therefor to fulfill the conditions of Section 26 and 28 of Article 10, Oklahoma Constitution, and have made and certified a tax levy therefor to the extent of the excess of said total requirements over the total of items 2, 3, 6, and 12 of Exhibit Y and any other legal deduction, including a reserve of .0% for delinquent taxes.

Publication Sheet - Board of Education
 Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2024
 Estimate of Needs for Fiscal Year Ending June 30, 2025
 Academy of Seminole Charter Public Schools, School District No. J-2, Oklahoma County, Oklahoma

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2024	GENERAL FUND DETAIL	BUILDING FUND DETAIL	CO-OP FUND DETAIL	NUTRITION FUND DETAIL
ASSETS:				
Cash Balance June 30, 2024	\$ 332,776.82	\$ 13,323.53	\$ 0.00	\$ 0.00
Investments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL ASSETS	\$ 332,776.82	\$ 13,323.53	\$ 0.00	\$ 0.00
LIABILITIES AND RESERVES:				
Warrants Outstanding	\$ 275,441.16	\$ 0.00	\$ 0.00	\$ 0.00
Reserves From Schedule 7	\$ 41,881.61	\$ 2,026.25	\$ 0.00	\$ 0.00
TOTAL LIABILITIES AND RESERVES	\$ 317,322.77	\$ 2,026.25	\$ 0.00	\$ 0.00
CASH FUND BALANCE (Deficit) JUNE 30, 2024	\$ 15,454.05	\$ 11,297.28	\$ 0.00	\$ 0.00

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2025	
GENERAL FUND	SINKING FUND BALANCE SHEET
Current Expense	\$ 5,090,290.54
Reserve for Int. on Warrants & Revaluation	\$ 0.00
Total Required	\$ 5,090,290.54
FINANCED:	
Cash Fund Balance	\$ 15,454.05
Estimated Miscellaneous Revenue	\$ 5,074,836.49
Total Deductions	\$ 5,090,290.54
Balance to Raise from Ad Valorem Tax	\$ 0.00
ESTIMATED MISCELLANEOUS REVENUE:	
1000 Other District Sources of Revenue	\$ 580,000.00
2100 County 4 Mill Ad Valorem Tax	\$ 0.00
2200 County Apportionment (Mortgage Tax)	\$ 0.00
2300 Resale of Property Fund Distribution	\$ 0.00
2900 Other Intermediate Sources of Revenue	\$ 0.00
3110 Gross Production Tax	\$ 0.00
3120 Motor Vehicle Collections	\$ 0.00
3130 Rural Electric Cooperative Tax	\$ 0.00
3140 State School Land Earnings	\$ 0.00
3150 Vehicle Tax Stamps	\$ 0.00
3160 Farm Implement Tax Stamps	\$ 0.00
3170 Trailers and Mobile Homes	\$ 0.00
3190 Other Dedicated Revenue	\$ 0.00
3200 State Aid - General Operations	\$ 2,091,826.34
3300 State Aid - Competitive Grants	\$ 0.00
3400 State - Categorical	\$ 106,032.08
3500 Special Programs	\$ 0.00
3600 Other State Sources of Revenue	\$ 0.00
3700 Child Nutrition Program	\$ 1,375.00
3800 State Vocational Programs	\$ 0.00
4100 Capital Outlay	\$ 0.00
4200 Disadvantaged Students	\$ 84,191.94
4300 Individuals With Disabilities	\$ 52,161.13
4400 Minority	\$ 10,000.00
4500 Operations	\$ 0.00
4600 Other Federal Sources of Revenue	\$ 2,000,000.00
4700 Child Nutrition Programs	\$ 136,250.00
4800 Federal Vocational Education	\$ 0.00
5000 Non-Revenue Receipts	\$ 13,000.00
Total Estimated Revenue	\$ 5,074,836.49
SINKING FUND REQUIREMENTS FOR 2024-2025	
1. Interest Earnings on Bonds	\$ 0.00
2. Accrual on Unmatured Bonds	\$ 0.00
3. Annual Accrual on "Prepaid" Judgments	\$ 0.00
4. Annual Accrual on Unpaid Judgments	\$ 0.00
5. Interest on Unpaid Judgments	\$ 0.00
6. PARTICIPATING CONTRIBUTIONS (Annexations):	\$ 0.00
7. For Credit to School Dist. No.	\$ 0.00
8. For Credit to School Dist. No.	\$ 0.00
9. For Credit to School Dist. No.	\$ 0.00
10. For Credit to School Dist. No.	\$ 0.00
11. Annual Accrual From Exhibit KK	\$ 0.00
Total Sinking Fund Requirements	\$ 0.00
Deduct:	
1. Excess of Assets over Liabilities (if not a deficit)	\$ 0.00
2. Contributions From Other Districts	\$ 0.00
Balance To Raise	\$ 0.00

	SINKING FUND	BUILDING FUND	
13d. j. Unmatured Coupons Due Before 4-1-2025	\$ 0.00	\$ 161,297.28	
14d. k. Unmatured Bonds So Due	\$ 0.00	\$ 0.00	
15d. l. Whatever Remains is for Exhibit KK Line E.	\$ 0.00	\$ 161,297.28	
16d. Deficit as Shown on Sinking Fund Balance Sheet.	\$ 0.00	FINANCED:	
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand	\$ 0.00	Cash Fund Balance	\$ 11,297.28
18d. Remaining Deficit is for Exhibit KK Line F.	\$ 0.00	Estimated Miscellaneous Revenue	\$ 150,000.00
		Total Deductions	\$ 161,297.28
		Balance to Raise from Ad Valorem Tax	\$ 0.00

	CO-OP FUND	CHILD NUTRITION PROGRAMS FUND
Current Expense	\$ 0.00	\$ 0.00
Reserve for Int. on Warrants & Revaluation	\$ 0.00	\$ 0.00
Total Required	\$ 0.00	\$ 0.00
FINANCED:		
Cash Fund Balance	\$ 0.00	\$ 0.00
Estimated Miscellaneous Revenue	\$ 0.00	\$ 0.00
Total Deductions	\$ 0.00	\$ 0.00
Balance	\$ 0.00	\$ 0.00

Western Gateway Elementary School
2024-2025 Activity Fund
Sub-Accounts

Activity Fund Sub-Accounts	Revenue/Sources	Uses/Expenditures
<p style="text-align: center;">815 WGES General Activity</p>	<p>Book Fairs Donations Fun Run Merch Sales</p>	<p>Achievement Awards Advertising Bank Charges Book Fair Expenses Books Charitable Activities Expenses Clothing/Apparel/School Uniforms Community Outreach (food, supplies, and other expenses related to public, private, and Board meetings, retreats, and other related activities Computer Hardware/Software Decorations/Food Services/Supplies for Student Activities Donations Fees/Dues Field Trip Expenses Fund-Raising Expenses (Fun Run) Guest Speaker/Professional Services Insurance for School Events Magazines/Periodicals/Online Subscriptions Maintenance/Warranty/Repairs/Service Agreements Membership Cards (Sams/Costco) Office Supplies Officials/Judges Playground Equipment Postage/Freight Printing/Binding Reimbursements/Refunds Safety/Security Expenses Scholarship/Awards Stipends Super Oso Day Transportation Travel Expenses Tutoring Wireless Data Plan</p>
Activity Fund Sub-Account	Revenue/Sources	Uses/Expenditures
<p style="text-align: center;">816 OSO Family Fund</p>	<p>Donations Replacement Car Tag Sales School Picture Commissions</p>	<p>Community Outreach (food, supplies, and other expenses related to public, private, and Board meetings, retreats, and other related activities Library Book Replacement Gift-Bereavement/Celebratory/Retirement Refreshments for Professional Meetings Safety/Security Expenses Teacher Appreciation Expenses and Teacher Gifts</p>

Library and Media Policy- Subject to WGES BOD approval

POLICY I-006

Library/Media Center Policy

Purpose and Objectives

The policy of the school is to provide an educational program which enrich and support the curriculum, reflect the philosophy of the school, encourage and enable each student to become critical thinkers and thoughtful users of ideas and information, develop the skills necessary for independent lifelong learning, and to value moral integrity and personal decency.

This policy aligns with Oklahoma state law, which outlines procedures for the selection and review of instructional materials, and parents' rights regarding instructional materials.

This policy will be made publicly available through the school website, in the library, and during annual parent orientations. All staff involved in the selection and review of materials will receive training on this policy.

All instructional material, including teachers' manuals, films, tapes, printed or representational materials, audio-visual materials and materials in electronic or digital formats, which will be used in connection with any research/experimentation program/project or as part of the educational curriculum, shall be available for inspection by the parents or guardians of students enrolled in the school. A request by a parent or guardian for reasonable access to instructional material will be granted within a reasonable period of time after the request is received, not to exceed 10 working days after the request is received.

For the purpose of this statement of policy, the term "instructional materials" will refer to any material with instructional content or function that is used for formal or informal teaching or learning purposes. "Library" shall mean a school library, media program, a classroom library, or any other collection of materials, print or digital, that are maintained by the school or its employees for use by students and that do not qualify as textbooks within the jurisdiction of the State Textbook Committee. "School library" means the official library maintained by a school for use by students.

The following objectives will provide unity, direction, and guidance in both the design and implementation of the educational program:

1. To provide a comprehensive collection of instructional materials selected in compliance with basic written selection principles, and to provide maximum accessibility to these materials;
2. To provide a central catalog which lists all instructional and learning materials in the school related to the media program, and to provide annually to the State Department of Education as required under Oklahoma Administrative Code 210:35-3-126 a complete listing of all books and materials available in any school library.

3. To provide materials that will enrich and support the curriculum, taking into consideration students' varied interests, abilities, and learning styles;
4. To provide materials that will stimulate growth in factual knowledge, literary, cultural, and aesthetic appreciation and ethical standards;
5. To provide materials that reflect diverse perspectives and encourage critical thinking;
6. To provide research materials for students and teachers to increase awareness of the changing trends and the new developments in education;
7. To provide in-service educational training to promote teacher effectiveness and to provide knowledge to assist in curriculum enrichment and effective use of the media center;
8. To provide recreational materials for the students and the staff;
9. To ensure that minor students may not access pornographic materials and sexualized content. "Pornographic" means (1) depictions or descriptions of sexual conduct which are patently offensive as found by the average person applying contemporary community standards, considering the youngest age of students with access to the material; (2) materials that, taken as a whole, have as the dominant theme an appeal to prurient interest in sex as found by the average person applying contemporary community standards; and (3) a reasonable person would find the material or performance, taken as a whole, lacks serious literary, artistic, education, political, or scientific purposes or value, considering the youngest age of students with access to the material. "Sexualized content" means material that is not strictly pornographic but otherwise contains excessive sexual material in light of the educational value of the material and in light of the youngest age of students with access to said material.

Selection Policy

This process aims to balance educational integrity with respect for community values, providing a clear, structured process for selecting and reviewing instructional materials.

1. The Selection Policy provides a procedure for maintaining a consistent quality of excellence in the materials for use in the teaching-learning process including continuing evaluation of the media collection. It is a basis for selecting instructional materials, and used as a document to help students, parents and other citizens better understand the purposes and standards used to select instructional materials.
2. The Board declares it is the policy of the school to provide a wide range of instructional materials on all levels of difficulty, with diversity of appeal, and the presentation of different points of view, and to allow the review of existing media collections and the reconsideration of allegedly inappropriate materials through established procedures. The Selection Policy shall be reviewed and updated (if necessary) each school year.
3. Responsibility for Selection: Although the Board is legally responsible for the operation of the school, the responsibility of the selection of instructional materials is delegated to the library

media person or designee, in cooperation with the Superintendent, faculty, and, when feasible, the students and community stakeholders.

4. Materials for the library resource center are selected by the library media person with the cooperation of the faculty, the administration, and, when feasible, the students and patrons of the community.
5. Responsibility for coordinating the selection of materials and purchase of textbooks may rest with appropriate department head or with textbook evaluation committees.
6. Selection Procedures: The primary objective of selection is to support, enrich and help implement the educational program of the school through the interaction of professional personnel and other members of the school community. While the selection of instructional materials involves many people, the responsibility for the final selection of most instructional materials rests with the library media personnel or designee.
7. Criteria for Selection: It is the policy of the school to select materials or library media set in accordance with the following guidelines:
 - a. Instructional materials are chosen because they are of interest and have learning value for the students in the community.
 - b. Insofar as it is practical, materials are provided that present all points of view concerning the problems and issues of our times, international, national, state, and local.
 - c. Selections are made from and in accordance with, the different maturity levels of the students. The suitability and age-appropriate nature of any materials shall be taken into account. No minor students shall have access to materials containing any pornography or sexualized content.
 - d. Nonfiction materials are selected which fill a need related to the curriculum and/or contribute to the development and enrichment of the student.
 - e. Fiction as well as nonfiction has assumed an important role as an educational medium. The sound treatment of significant historical, social and personal problems in books of fiction can contribute to the understanding of human problems and human relations.
 - f. In the selection of materials, recognized reviewing tools including but not limited to the following may be used: Children's Catalog, Book Talk, Book Report, Junior High School Library Catalog, Senior High School Library Catalog, School Library Journal, National and Oklahoma book award lists, Oklahoma State Department of Education Reviews.
8. The following specific criteria are considered:
 - a. Material must align with curriculum standards and instructional objectives;
 - b. The overall purpose of the material;
 - c. Importance of subject matter to the collection.
 - d. Authentic Spanish text and/or accurate translation of text for dual language instruction;
 - e. Inclusion of multiple perspectives, including providing materials representative of diverse religious, ethnic, social, political, historical, and cultural groups that contribute to our national heritage and world community;
 - f. Reputation of author, artist, composer, or producer;
 - g. Timeliness or permanence of the material;
 - h. Readability and reader appeal;
 - i. Format and price;

- j. Accuracy of the material;
 - k. Quality of the writing and illustrations;
 - l. Accessibility to all students, including those with disabilities;
 - m. Reviews of the title in material selection aids.
9. Requests for Consideration: Suggestions and input from other individuals are important to the library personnel. Many times administrators, faculty, or students may be aware of a need in the library. Requests for consideration for library materials for possible inclusion into the collection may be made by completing a request form. Upon completion of the form, forward it to the library media specialist or designee.
10. Gift Materials: Gifts may be acceptable when they meet the same standards as the original purchases. Gift materials will be accepted or rejected on the basis of the criteria in the selection process. It will be strongly recommended that a gift of money be made so that it may be used to fill the greatest need at that time. There may be no special conditions placed on the gift by the donor. Gift books and other materials, once accepted by the school, become the property of the school. The final disposition concerning the gift will be the responsibility of the certificated library media personnel.

Disposition of Materials

Selection is an ongoing process which includes the removal of instructional materials no longer appropriate. The final decision in the disposal of materials is the responsibility of the certificated library media personnel. Disposition will be considered for the following:

- a. Badly damaged print and non-print materials;
- b. Old editions replaced with newer copyright editions;
- c. Outdated, inaccurate, or discriminatory materials;
- d. Titles that are no longer popular and rarely circulate;
- e. Duplicate copies that no longer circulate.

Professional Materials

Materials will be provided for teachers and administrators to increase awareness of the changing trends and the new developments in education.

Use of Materials and Equipment

Equipment and materials housed in the library media center are for the use of students and teachers, primarily. However, some materials are appropriate for parents or other members of the community. These items may be checked out by patrons other than school staff at the discretion of the professional library media staff.

Procedures for Challenging Selected Materials

Every student's parent or legal guardian has the right to determine and make decisions as to what's best for their own child and may notify in writing to the Head of School which specific material(s) the student is not permitted to check out. If a student checks out any library material that the student's parent or legal guardian deems inappropriate, the item should be returned to the school. Similarly, teachers may

provide alternative choices for classroom assignments involving library media materials that seem incompatible with a student's values and beliefs.

If a student, parent, legal guardian, employee, or community member chooses to challenge one or more selected material that they believe to be inappropriate, the following procedure shall be followed.

1. Filing a Complaint:

- Complaints must be submitted in writing using the school's Material Challenge Form, available at the school office and via email request at info@westerngateway.school
- The complainant must identify the specific material, cite the objectionable content, and state the reasons for the challenge.

2. Review Process for Challenged Materials:

- Within 10 working days of receipt of a challenge, the Superintendent will appoint a Review Committee, including teachers, administrators, a media specialist, and community representatives and schedule an initial committee meeting to determine whether additional school staff and/or community persons with relevant professional knowledge need to be consulted.
- The committee will review the challenged material in its entirety, consider the complaint, and evaluate the material against the above-described selection criteria.
- The committee's decision will be documented in a written report, including a recommendation to retain, modify, or remove the material.

3. Appeal Process:

- If the complainant disagrees with the Review Committee's decision, they may appeal to the Board.
- The Board will review the committee's report, hear statements from the complainant and committee representatives, and make a final decision.
- The decision of the Board is final.

The reconsideration processes shall be strictly followed. A decision to sustain a challenge shall not necessarily be interpreted as a judgment of irresponsibility by the professionals involved in the original selection or use of the material.

Library Guidelines for Teachers

1. Teachers may check out library books without the two-week limit, but they are expected to return the books as soon as possible. Only teachers may take reference books from the library (please do not send students for them).
2. To get books placed on the reserved shelf, turn in the information to the librarian indicating which books and the length of the check-out period.
3. If a teacher wishes to use the library for a class period for their class, they should clear it with the librarian at least one day in advance. A teacher must always accompany the class and supervise them the entire time they are in the library. Smaller groups may be sent to the library provided

prior notification has been given to the librarian. Students are not to be sent to the library for disciplinary purposes.



REQUEST FOR RECONSIDERATION OF LIBRARY MEDIA MATERIALS

Request Initiated By: _____

Telephone: _____ Address: _____

City: _____ Zip Code: _____

Complainant represents: _____ himself/herself _____
_____ organization: _____
_____ other group _____

Printed Material Questioned:

Author: _____ Title: _____

Publisher: _____ Copyright Date: _____

Non-printed Materials Questioned:

Type of Media: _____

Title: _____ Publisher: _____

Please respond to the following questions. If sufficient space is not provided, please use an additional sheet of paper.

1. Have you read the material in its entirety? _____

2. To what do you object? Please cite specific passages, pages, etc. _____

3. What do you believe is the main idea of this material? _____

4. For what age group would you recommend this material? _____

5. Is there anything good about this material? _____

6. What do you feel might result from use of this material? _____

DATE

SIGNATURE

Digital Communication Policy- Subject to WGES BOD approval

POLICY A-012

STAFF-STUDENT DIGITAL COMMUNICATION POLICY

School personnel engaging in electronic or digital communication with an individual student shall include the student's parent or guardian in any electronic or digital communication unless such communication is on a school-approved platform and related to school and academic communications.

The communication platform approved by the school administration is School Status Connect.

Exceptions to this requirement may be made in case of an emergency, subject to subsequent notification to the parent or guardian. School personnel shall make reasonable efforts to use school-approved platforms, systems, or applications that allow the automatic inclusion of parents or guardians in communications with students.

“Electronic or digital communication” includes, but is not limited to, emails, text messages, instant messages, direct messages, social media messages, messages sent through software applications, and any other electronic digital means of communication.

This policy does not prohibit mass communications sent from the district, or a school site, to parents through current communication platforms.

Schools shall provide training developed by the State Department of Education for school personnel on the student communication requirements of this section.

Any school employee who is reported to be in violation of this policy shall be put on administrative leave while the school investigates the incident and notifies the Board. If the investigation finds that no misconduct occurred, the school employee shall be reinstated and the incident shall be noted in the employee's employee file. If the investigation finds misconduct occurred, the employee shall be disciplined according to the school's policy, up to and including termination of employment, and the incident shall be reported to law enforcement pursuant to Section 1210.163 of Title 70 of the Oklahoma Statutes.

Voluntary Prayer Policy- Subject to WGES BOD approval

POLICY A-013

VOLUNTARY PRAYER POLICY

In compliance with 70 O.S. Sec. 11-101.1 and Okla. Admin. Code 210:35-3-251, the School permits those students and teachers wishing to do so to participate in voluntary prayer, without bias or prejudice. Students and teachers may engage in voluntary prayer, including at school athletic events and graduation ceremonies, in accordance with the U.S. Supreme Court's decision in Kennedy v. Bremerton School Dist., 142 S. Ct. 2407 (2022). However, school employees shall not teach, or instill by way of repetition, any sectarian or religious doctrine. Any student or teacher who has not been permitted to participate in voluntary prayer should notify the Head of School of the violation of this policy. The school will investigate all reports that a student or teacher has not been permitted to participate in voluntary prayer pursuant to this policy.

DISTRICT LEVEL SIGNATURE PAGE – [BACK TO TOC](#)

Name: Heather Zacarias

Superintendent and/or Head of School

District/School: Western Gateway Elementary School

Blair Humphreys

Pete White

Edgar Medina

School Board President

School Board Vice President

School Board Secretary

Ashley Terry

School Board Member

School Board Member

School Board Member

Signature:

Superintendent and/or Head of School

Date:

Your signature on this receipt indicates that you have received a copy of the Western Gateway School School District's Emergency Operations Plan. It does not signify approval, review, or agreement on the part of you or your organization, or

the City/County of **Oklahoma City** to adhere to the contents within. It is for informational purposes only. This plan remains the property of the Western Gateway School, which reserves the right to modify it any time.

ACKNOWLEDGEMENT OF RECEIPT BY COMMUNITY PARTNERS – [BACK TO TOC](#)

Representative's Name:

Oklahoma City/ Oklahoma County Law Enforcement Agency

Signature:

Representative's Name:

Oklahoma City/ Oklahoma County Fire Services Agency

Signature:

Representative's Name:

Oklahoma City/ Oklahoma County Emergency Management Agency

Signature:

Representative's Name:

Oklahoma City/ Oklahoma County Public Health Department

Signature:

Your signature on this receipt indicates that you have received a copy of the Western Gateway School School District's Emergency Operations Plan. It does not signify approval, review, or agreement on the part of you or your organization, or the City/County of **Oklahoma City** to adhere to the contents within. It is for informational purposes only. This plan remains the property of the Western Gateway School, which reserves the right to modify it any time.

**PARTICIPATION AGREEMENT AMONG
OKLAHOMA STATE DEPARTMENT OF EDUCATION (OSDE),
PUBLIC CONSULTING GROUP LLC (PCG),
AND THE SCHOOL DISTRICT
THE OSDE UNDER THE AUTHORITY OF AGREEMENT WITH
OKLAHOMA HEALTH CARE AUTHORITY (OHCA)
SCHOOL-BASED HEALTH SERVICES PROGRAM**

Participating School District

Street Address

City

State

Zip Code

This Participation Agreement (the “Participation Agreement”) is entered into by and among the Oklahoma State Department of Education (“OSDE”), Public Consulting Group LLC (“PCG”), and the above-referenced School District (“the DISTRICT”) as of July 1, 2024 (“Effective Date”).

We, the District, will be participating in:

- Fee-for-Service (FFS)
- Medicaid Administrative Claiming (MAC)*

*In order to participate in MAC, the District must participate in FFS

WHEREAS, the DISTRICT is a public school district that employs or contracts with health care providers to provide school-based health-related services to students including special-needs students; and

WHEREAS, the DISTRICT requires assistance in billing Medicaid for covered services that are provided to Medicaid-eligible students, and in collecting amounts billed; and

WHEREAS, OSDE is duly authorized to administer the Medicaid School-Based Health Services (SBHS) program pursuant to its June 2017 contract with the Oklahoma Health Care Authority (“OHCA”) (the “Authorizing Agreement”); and

WHEREAS, PCG is duly authorized to provide Medicaid claiming services to the DISTRICT, pursuant to its contract with OSDE (Purchase Order 2659019714 (the “PCG Contract”)); and;

WHEREAS, pursuant to the Authorizing Agreement and PCG Contract, in order to participate in the OSDE administered SBHS program, DISTRICT must record all health-related services they provide to special education students as well as the necessary claims

support documentation in OK EDPlan™ (which include EasyTrac™); and the PCG Claiming System; and

WHEREAS, the DISTRICT wishes to participate in the SBHS program and allow PCG to coordinate Medicaid Administrative Claim (MAC) activities and for the DISTRICT to receive Medicaid claiming services from PCG pursuant to the terms and conditions contained in this Participation Agreement and in accordance with Authorizing Agreement and the PCG Contract; and

THEREFORE, OSDE, PCG, and the DISTRICT agree to the terms and conditions set forth in this Participation Agreement.

[Remainder of page intentionally left blank]

I. SCOPE OF SERVICES

- A.** PCG will perform the services and fulfill the operational responsibilities assigned to it in the attached **Exhibit A** and **Exhibit B**, in accordance with the terms and conditions of this Participation Agreement. The DISTRICT and OSDE will perform the services and fulfill the responsibilities assigned to them respectively in the attached **Exhibit A** and **Exhibit B**, in accordance with the terms and conditions of this Participation Agreement. However, PCG's performance of the services described in the attached **Exhibit A** and **Exhibit B** is expressly conditioned upon the DISTRICT's performance of its responsibilities and upon OSDE's performance of its responsibilities under the Participation Agreement and above-referenced **Exhibit A** and **Exhibit B**.
- B.** The parties to this Participation Agreement may expand the scope of this Participation Agreement to include other products or services offered by PCG, and to specify rates of payment for such products or services, by means of amendments to this Participation Agreement.
- C.** Additional scope of work if requested by the DISTRICT. As a participant in the OSDE SBHS program, districts will have the option to receive disability evaluation support through third party vendor PresenceLearning. This includes the following services:
- Direct evaluation support to Participating Districts of the OSDE Medicaid Program
 - Virtual Evaluations
 - Priority will be eligibility evaluations, followed by additional areas dictated by OSDE
 - District Engagement
 - Performance Reporting (Monthly)
 - Service Assessments and Feedback

II. TERM

- A.** The term of this Participation Agreement (the "**Term**") shall commence on the Effective Date and shall continue through June 30, 2025.
- B.** Notwithstanding the foregoing, this Participation Agreement will expire automatically upon the expiration or termination of the PCG Contract or the Authorizing Agreement, whichever occurs earlier.

III. CLAIMING AND COMPENSATION PROCEDURES

- A.** Pursuant to the Authorizing Agreement, the PCG Contract, and this Participation Agreement, including the exhibits hereto, PCG will submit

Medicaid reimbursement and quarterly MAC claims to OHCA on behalf of the OSDE and all DISTRICTs participating in the SBHS program.

- B.** Pursuant to Article 5.1.C of the Authorizing Agreement, for services rendered on or after July 1, 2018, OHCA will make payments directly to the DISTRICT, within 45 days of submission of a clean claim, and OCHA will invoice the DISTRICT for the State share of all such payments.
- C.** For fee-for-service claims the DISTRICT hereby agrees to pay PCG 10% of the federal share amounts received from OHCA on account of the above-referenced claims, as compensation for PCG services.
 - a.** PCG shall invoice the DISTRICT only after reimbursement has been received by the DISTRICT. Each invoice shall state the nature of the reimbursement received, the date of reimbursement, and the time period of the services provided by PCG.
- D.** For MAC the DISTRICT hereby agrees to pay PCG 10% of the federal share amounts received from OHCA, as compensation for PCG services.
- E.** Upon expiration or termination of this Participation Agreement, PCG shall be entitled to payments for services provided prior to termination. The parties acknowledge that one or more invoices may be submitted or recouped by PCG after the termination date, following reimbursements received by the DISTRICT on account of such services. Accordingly, the parties agree that the provisions associated with PCG's compensation shall survive expiration or termination of this Participation Agreement.
- F.** This Agreement provides a mechanism for payment to the DISTRICT by OHCA (through OSDE and PCG) using federal funds from CMS, and the parties agree that it in no way creates a requirement for OHCA to reimburse any DISTRICT from OHCA state funds.

IV. DISALLOWANCES

If a reimbursement is disallowed after it was paid to the DISTRICT, PCG shall return to the DISTRICT any fees that were paid to PCG by the DISTRICT under Section III.C & D with respect to the disallowed reimbursement in accordance with the following terms:

- A.** For disallowances on claims attributable to errors or omissions caused by PCG, PCG will work with the DISTRICT and take all reasonable actions to challenge the disallowance.
- B.** PCG shall not be obligated to reimburse the DISTRICT for a disallowance if the DISTRICT, OSDE, or OHCA does not allow PCG to fully participate in the review and audit process.

- C. PCG shall not be obligated to reimburse the DISTRICT for any disallowance resulting from the errors, acts, or omissions of the DISTRICT. PCG's billing or preparing any MAC claim on behalf of the DISTRICT is in good faith and the data DISTRICT enters is processed by PCG on an "as is" basis. The DISTRICT warrants that (i) service data entered into OK EDPlan™ and/or the PCG Claiming System and supporting claiming data furnished is accurate and complete and that (ii) the DISTRICT has appropriate records to substantiate claims submitted on their behalf by PCG.
- D. Subject to the terms provided in this Section, in the event claims are disallowed as a result of PCG's errors or omissions and federal funds are returned and all avenues for contesting the disallowance have been exhausted, PCG shall refund to DISTRICT an amount no greater than the amount paid by the DISTRICT to PCG on the amount disallowed and will not otherwise be liable for any further amount. Notwithstanding anything to the contrary, for the auditing process on claims attributable to errors or omissions caused by PCG, PCG shall bear the cost of such defense.

V. **RECORDS**

- A. Upon reasonable written notice, which will be no less than ten (10) business days, unless circumstances require a more rapid response at which time the parties will mutually agree on a response deadline based on the size, scope and urgency of the request, PCG shall allow the DISTRICT and OSDE and any of their duly authorized representatives or agents reasonable access to any records of PCG that are pertinent to this Participation Agreement for the purposes of audits or examinations, provided that (i) any audit or examination requiring physical access to PCG's records shall take place during PCG's normal business hours of operation and in a commercially reasonable manner; and (ii) absent exigent circumstances, neither the DISTRICT nor OSDE shall request more than one (1) audit or investigation within a calendar year.
- B. PCG shall maintain its records relating to this Participation Agreement for a period of at least six (6) years from the date of service or claim payment, whichever is greater. For fee-for-service claims, upon expiration or termination of the Agreement, and if the DISTRICT elects not to participate in the next successive term, PCG will provide the DISTRICT a zip file via SFTP file transfer to include claims information in either text format or Excel format going back six (6) years from the date of expiration or termination. If additional years are required, a different file format, and/or a delivery method other than SFTP is requested, PCG will provide the DISTRICT data in the requested date range and format and charge per hour to do so. The hours to complete the work will be priced at the prevailing PCG

developer rates. The DISTRICT shall be obligated to pay prior to delivery of the data.

VI. CONFIDENTIALITY

- A.** The parties recognize that this Participation Agreement concerns the use of information subject to federal and state laws including the Family Educational Rights and Privacy Act (“**FERPA**”) and the Individuals with Disabilities Education Act (“**IDEA**”).
- B.** The parties shall comply with the requirements of applicable federal and state laws relating to the confidentiality of information and agree to amend this Participation Agreement as may be necessary to reflect changes in the applicable law.
- C.** PCG shall request from the DISTRICT, and the DISTRICT shall provide to PCG, only such information as is reasonably necessary to effectuate the purposes of this Participation Agreement. PCG shall take steps to safeguard all confidential information that it receives or creates pursuant to this Participation Agreement.
- D.** PCG shall not use confidential information received from the DISTRICT identifying individual students for any purpose other than the purposes of this Participation Agreement or other purposes expressly directed or allowed by the DISTRICT in a writing signed by the DISTRICT, and shall immediately notify the DISTRICT (unless otherwise prohibited by applicable law) if such confidential information is subpoenaed or requested by a third party, or otherwise required to be disclosed by a lawful court order or by operation of law, or is improperly used, copied, or removed.
- E.** If the DISTRICT determines it necessary in order to comply with its obligations under law, the DISTRICT may examine facilities, systems, procedures, and records of PCG to the extent necessary in order to confirm the adequacy of security measures as they relate to this Participation Agreement, subject to adequate advance written notice of no less than ten (10) business days and any examination requiring physical access to PCG’s facilities or records shall take place during PCG’s normal business hours of operation and in a commercially reasonable manner.
- F.** Upon expiration or termination of this Participation Agreement, and subject to Section V.B above, PCG shall use reasonable and secure means to return or destroy (as directed in writing by the DISTRICT) all documentary information protected by federal or state confidentiality laws that was received or created by PCG under this Participation Agreement. To the extent that destruction or return is not feasible, PCG will continue to extend

the protections of the Agreement to such information and limit its further use, until such time as destruction or return is feasible.

- G. Nothing in this Participation Agreement is intended to confer any rights, remedies, obligations, or liabilities upon anyone other than the DISTRICT, PCG, and their respective successors and assigns.

VII. TERMINATION

This Participation Agreement may be terminated before the end of the term specified in Section II, as follows:

- A. **For Convenience:** The DISTRICT or OSDE may terminate the Agreement for convenience only if the DISTRICT or OSDE determines that termination is in the best interest of the party. The DISTRICT or OSDE shall terminate the Contract for convenience by delivering to PCG a Notice of Termination for Convenience specifying the terms and effective date of Agreement termination. The Agreement termination date shall be a minimum of 30 days from the date the Notice of Termination for Convenience is issued by the DISTRICT or OSDE.
- B. **For Cause:** Any party may terminate this Participation Agreement if another party materially breaches its terms. This provision applies only if the non-breaching party provides written notice to the breaching party, and allows at least five (5) business days to cure the breach before the effective date of termination stated in the notice.
- C. **Authorizing Agreement:** PCG or OSDE may terminate this Participation Agreement immediately upon written notice in the event that the PCG Contract or the Authorizing Agreement is terminated or materially amended in such a manner as to materially affect the purpose of, or obligations set forth in, this Participation Agreement.
- D. **Provider Qualifications:** PCG or OSDE may terminate this Participation Agreement immediately in the event that a health care provider for the DISTRICT fails to maintain appropriate licensure or other qualifications for providing covered services.
- E. **DISTRICT Qualifications:** PCG or OSDE may terminate this Participation Agreement immediately in the event that the DISTRICT fails to maintain appropriate qualifications for participating in the program.

VIII. OWNERSHIP INTERESTS AND LICENSE

Subject to the terms and conditions of this Agreement, including the DISTRICTS's performance of its obligations hereunder, PCG shall license its proprietary systems (i) EasyTrac™ (including application and related supporting services) and/or (ii) PCG Claiming System to the DISTRICT, as more fully described below.

A. Definitions:

- (i)** "EasyTrac™" means: (i) the Internet-based services described herein; (ii) all products related to such services; and (iii) the Documentation developed by PCG for distribution and use in combination with the foregoing.
- (ii)** "PCG Claiming System" means: (i) the Internet-based system PCG uses for MAC herein; (ii) all Random Moment Time Study and cost reporting services; and (iii) the Documentation developed by PCG for distribution and use in combination with the foregoing.

B. PCG grants to the DISTRICT, and the DISTRICT accepts, a non-exclusive, non-transferable, non-sublicensable right and license, during the Term only, to access via the Internet and use EasyTrac™ and/or the PCG Claiming System to the extent reasonably necessary in performing related service coordination functions.

C. PCG grants to DISTRICT, and DISTRICT accepts, a non-exclusive, non-transferable, non-sublicensable royalty-free license under PCG's copyrights in PCG's documentation, during the Term only: (i) to incorporate PCG's documentation, in whole or in part, into other written materials prepared by or for the DISTRICT with respect to EasyTrac™ and/or the PCG Claiming System; and (ii) to reproduce and distribute modified and original versions of PCG's documentation, in hard copy or in an on-line format, as part of the DISTRICT's documentation for EasyTrac™ and/or the PCG Claiming System, and, if such DISTRICT's documentation is in an on-line format, allow the DISTRICT users to make print copies of the same.

D. The DISTRICT shall not use or grant to any person or entity other than authorized the DISTRICT users the right to use EasyTrac™ and/or the PCG Claiming System, which users shall be subject to the terms set forth herein. The DISTRICT shall not distribute, market, or sublicense EasyTrac™ and/or the PCG Claiming System and shall not permit any DISTRICT user or third party to do so.

E. The DISTRICT shall ensure that appropriate proprietary notices indicating PCG's intellectual property rights in EasyTrac™ and/or the PCG Claiming System and related documentation are placed on all copies of written materials distributed by the DISTRICT relating thereto. Examples of such documentation include training materials and manuals. The DISTRICT

shall not remove, modify, or suppress any confidentiality legends or proprietary notices placed on or contained within EasyTrac™ and/or the PCG Claiming System, and shall not permit any DISTRICT user or third party to do so.

- F.** The DISTRICT shall not distribute any PCG documentation or intellectual property made available through this Agreement to any individual or organization that is not part of the DISTRICT or an authorized DISTRICT user and shall not permit any DISTRICT user or third party to do so.
- G.** The DISTRICT shall not transfer, rent, or permit access to EasyTrac™ and/or the PCG Claiming System to any third party, and shall not permit any DISTRICT user or third party to do so.
- H.** The DISTRICT shall not modify, decompile, disassemble, or otherwise attempt to reverse engineer EasyTrac™ and/or the PCG Claiming System or any portion thereof, and shall not permit any DISTRICT user or third party to do so.
- I.** The DISTRICT shall not circumvent any security protection within EasyTrac™ and/or the PCG Claiming System, and shall not permit any DISTRICT user or third party to do so.
- J.** Subject to the license rights granted to the DISTRICT by this Section, all right, title, and interest in and to EasyTrac™ and/or the PCG Claiming System, including the intellectual property rights and technology inherent in EasyTrac™ and/or the PCG Claiming System, are and at all times will remain the sole and exclusive property of PCG. No right to use, print, copy, distribute, integrate, or display EasyTrac™ and/or the PCG Claiming System, in whole or in part, is granted in this Agreement, except as is explicitly provided in this Agreement. Nothing contained in this Agreement will directly or indirectly be construed to assign or grant to the DISTRICT any right, title, or interest in or to PCG's intellectual property rights or other rights in and to EasyTrac™ and/or the PCG Claiming System or PCG's trademarks. Except as expressly authorized by this Agreement, the DISTRICT shall not use, display, copy, distribute, modify, or sublicense EasyTrac™ and/or the PCG Claiming System. PCG reserves all rights not expressly granted to the DISTRICT by this Agreement.
- K.** The DISTRICT acknowledges that PCG is and shall remain the owner of all rights, title, and interest in and to each of PCG's trademarks in any form or embodiment thereof and is also the owner of all goodwill associated with PCG's trademarks. All goodwill generated by the DISTRICT's use of EasyTrac™ and/or the PCG Claiming System with respect to PCG's trademarks shall inure exclusively to the benefit of PCG. The DISTRICT shall promptly notify PCG of any third-party infringements of any of the

PCG trademarks used in connection with EasyTrac™ and/or the PCG Claiming System, or any act of unfair competition by third parties relating to the PCG trademarks, within a reasonable time of the DISTRICT's knowledge of such infringements or acts.

- L. PCG reserves the sole and exclusive right at its discretion to assert claims against third parties for infringement or misappropriation of its intellectual property rights in EasyTrac™ and/or the PCG Claiming System.

IX. LIABILITY AND INSURANCE

- A. PCG shall defend, indemnify, and hold harmless the DISTRICT and OSDE from and against any suit, proceeding, assertion, damage, cost, liability, and expense (including court costs and reasonable attorneys' fees) incurred as a result of claims by a third party against the DISTRICT or OSDE, employees, or agents arising from or connected with a claim, related to this Agreement, that any EasyTrac™ and/or the PCG Claiming System infringes any valid patent, copyright, trade secret, or other intellectual property right under the laws of the United States, provided that the DISTRICT and OSDE promptly notifies PCG, in writing, of the suit, claim, or proceeding, or threat of suit, claim, or proceeding, and provides PCG with reasonable assistance for the defense of the suit, claim, or proceeding. PCG will have sole control of the defense of any claim and all negotiations for settlement or compromise.
- B. To the extent permitted by applicable law, the DISTRICT shall defend, indemnify, and hold harmless PCG from and against any suit, proceeding, assertion, damage, cost, liability, and expense (including court costs and reasonable attorneys' fees) incurred as a result of claims by a third party against PCG, employees, or agents arising from or connected with any acts or omissions by the DISTRICT.
- C. PCG shall not be liable to the DISTRICT and OSDE for consequential, incidental, exemplary, special or punitive damages resulting from or relating to the Agreement, whether based on breach of contract, tort, or otherwise, even if such party has been advised of the possibility of such damages. Under no circumstances shall PCG's aggregate liability under this Participation Agreement exceed an amount equal to the total compensation paid to PCG pursuant to this Participation Agreement. PCG will maintain adequate insurance coverage for purposes of this Participation Agreement, including commercial general liability, worker's compensation, and errors and omissions liability insurance. PCG will provide to the DISTRICT a certificate of insurance upon request. Such certificate shall provide for thirty (30) days' notice prior to modification of terms or termination.

X. SUCCESSORS AND ASSIGNEES

- A. The parties each binds itself, its associates, partners, successors, assigns, and legal representatives to the other parties to this Participation Agreement with respect to all covenants of this Participation Agreement.
- B. No party shall assign any interest in this Participation Agreement or transfer any interest in the same (whether by assignment or notation) without prior written approval of the other parties.

XI. APPLICABLE LAW AND EXCLUSIVE FORUM

This Agreement shall be governed by the law of the State of Oklahoma, and any civil action arising under this Participation Agreement shall be brought in the State of Oklahoma, Oklahoma County.

XII. COMPLIANCE WITH LAWS

- A. The parties shall comply with all applicable federal and state laws and regulations.
- B. This Participation Agreement and the transactions contemplated hereby are intended to comply with all applicable federal and state laws and regulations including but not limited to fraud and abuse laws. In the event that this Participation Agreement or any of the transactions contemplated hereby are determined not to be in compliance with such laws and regulations, the parties shall negotiate in good faith to modify the terms and provisions of this Participation Agreement to remedy any prior noncompliance. If compliance cannot reasonably be achieved, this Participation Agreement shall terminate at the election of any party and no party shall have any further rights or obligations hereunder, except as otherwise provided herein; provided, however, that the parties shall take all practicable action to remedy any noncompliance, if possible, including but not limited to repayment or return of any money or value received.
- C. This Agreement is intended to be interpreted as necessary to implement and comply with federal and state laws relating to confidentiality of health information and student information. The parties agree that any ambiguity in this Participation Agreement is to be resolved in favor of a meaning that complies with and is consistent with such laws.

XIII. EXTENT OF AGREEMENT AND ORDER OF PRECEDENCE

- A. This Participation Agreement represents the entire and integrated agreement among the parties and supersedes all prior negotiations, representations, or agreements, either written or oral.
- B. This Participation Agreement may be amended or revised only by a written amendment signed by authorized representatives of all parties and referencing this Participation Agreement.
- C. The parties acknowledge that nothing in this Participation Agreement is intended to conflict with the PCG Contract or the Authorizing Agreement; in the event of a conflict between those agreement and this Participation Agreement, the terms and conditions of those agreement will govern, In the event of any conflict between the terms of this Agreement and the Attachments, the following order of precedence shall govern:
 - 1. Agreement
 - 2. Exhibit A – Operational Responsibilities
 - 3. Exhibit B – Compliance Checklist

XIV. PROCUREMENT

- A. The DISTRICT and OSDE are solely responsible for their compliance with applicable procurement laws and regulations.

XV. NOTICES AND CONTACT PERSONS

Any notices, requests, consents, and other communications hereunder shall be in writing and shall be effective either when delivered personally to the party for whom intended, or five days following deposit of the same into the United States mail (certified mail, return receipt requested, or first class postage prepaid), addressed to such party at the address set forth below, who shall serve as Contact Persons unless replaced by a party by written notice to the other party:

PCG
 Cameron S. Lackey
 Manager
 Public Consulting Group LLC
 545 Mainstream Drive Suite 220
 Nashville, Tennessee 37228

OSDE
 Ryan Walters
 State School Superintendent (Or Designee)
 Oklahoma State Department of Education
 2500 North Lincoln Boulevard Oklahoma
 City, Oklahoma 73105

DISTRICT

XVI. MISCELLANEOUS

- A.** The parties understand that PCG is not required to perform the services on a full-time basis for DISTRICT and may perform services for other individuals and organizations consistent with the limitations in this Agreement.
- B.** The failure of a party to enforce a provision of this Agreement shall not constitute a waiver with respect to that provision or any other provision of this Agreement.
- C.** If any provision in this Agreement is found by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions in this Agreement shall continue in full force and effect.
- D.** Except as expressly provided in this Agreement, PCG does not make any warranty with respect to the contracted services, whether express or implied, and specifically disclaims any implied warranties, whether of merchantability, suitability, fitness for a particular purpose, or otherwise for said contracted services.
- E.** The parties agree that the terms of this Agreement result from negotiations between them. This Agreement will not be construed in favor of or against either party by reason of authorship.
- F.** Neither party shall be responsible for delays or failures in performance resulting from acts of God, acts of civil or military authority, terrorism, fire, flood, strikes, war, epidemics, pandemics, shortage of power, or other acts or causes reasonably beyond the control of that party. The party experiencing the force majeure event agrees to give the other party notice promptly following the occurrence of a force majeure event, and to use diligent efforts to re-commence performance as promptly as commercially practicable.
- G.** The captions and headings in this Agreement are for convenience only and are not intended to, and shall not be construed to, limit, enlarge, or affect the scope or intent of this Agreement. nor the meaning of any provisions hereof.
- H.** Each party represents that: (1) it has the authority to enter into this Agreement; and (2) that the individual signing this Agreement on its behalf is authorized to do so.
- I.** The parties to this Agreement are independent contractors. There is no relationship of partnership, joint venture, employment, franchise, or agency between the parties. Neither party will have the power to bind the other or incur obligations on the other's behalf without the other's prior written consent.

- J.** The provisions of this Agreement which by their nature would continue beyond the termination or expiration of this Agreement will survive the termination or expiration of this Agreement.

[Signatures on Next Page]

IN WITNESS WHEREOF, the parties have executed this Participation Agreement as of the Effective Date written above.

For and on behalf of PCG:



Signature

Name: Cameron S. Lackey

Title: PCG Manager

Date: July 1, 2024

For and on behalf of the OSDE:

Signature

State Superintendent of Public Instruction or Designee

Andrea Fielding, Chief Operating Officer

For and on behalf of District:

Signature

Name:

Title:

Date Approved by School Board:

EXHIBIT A – OPERATIONAL RESPONSIBILITIES

Each of the parties to this Participation Agreement agree to fulfill the operational responsibilities assigned to it in this Exhibit A.

EXHIBIT B – COMPLIANCE AGREEMENT

Each of the parties to this Participation Agreement agree to fulfill the compliance responsibilities assigned to it in this Exhibit B.

EXHIBIT A
OPERATIONAL RESPONSIBILITIES
EFFECTIVE SCHOOL YEAR 2024-2025
SCHOOL-BASED HEALTH SERVICES PROGRAM

This exhibit provides the operational responsibilities assigned to the Oklahoma State Department of Education (OSDE), the School District, and PCG in accordance with the terms and conditions of the Participation Agreement for the Oklahoma Medicaid School-Based Health Services (SBHS) program.

OSDE

OSDE is the state agency responsible for oversight of Oklahoma public school district compliance with the requirements of the Individuals with Disabilities Education Act (IDEA), 20 USC § 1400, et seq. As part of that responsibility, OSDE is tasked with collecting and monitoring school district IEPs. Pursuant to the Authorizing Agreement between OSDE and the Oklahoma Health Care Authority (OHCA), OSDE has been charged with the responsibility of developing and approving program practices and policies and for the administration of the Oklahoma School-Based Medicaid program through a contracted third-party administrator, Public Consulting Group, Inc. (PCG), in collaboration with OHCA.

PCG

OSDE contracts with PCG to act as a third-party administrator to fee-for-service (FFS) and Medicaid Administrative Claiming (MAC):

FFS

1. Serve as the single point of contact for School Districts that are either interested in participating or are participating in the SBHS program.
2. Provide initial training to the School District's health-related provider's program liaisons that will cover the overall program, participation requirements, and the processes for logging services, claiming supporting documentation, managing caseloads, and generating service reports in OK EDPlan™.
3. Provide ongoing OK EDPlan™ and program support to the School District.
 - Email support will be provided via the email links on the OK EDPlan™. Message Board page
 - Phone support will be during the hours of 9:00 AM and 5:00 PM local time, excluding weekends and holidays. PCG will provide a toll-free or local number. This number will connect the School District contact with PCG's OK EDPlan™ help desk.
 - Provide annual ongoing training to the School District's health-related providers and program liaisons that will cover the overall program, participation requirements, and the process for logging services, claiming supporting documentation, managing caseloads, and generating service reports in OK EDPlan™.
4. Prepare and update as appropriate, a Compliance Checklist identifying the relevant Medicaid documentation rules for the OK School-Based Medicaid program.
5. Based on the information entered on OK EDPlan™ by School District as well as the compliance check options agreed to in the Compliance Checklist, process, generate, and submit claims to OHCA on behalf of OSDE and all School Districts participating in the program.
6. Bill Medicaid for School Districts properly logging services and claim support documentation in OK EDPlan™.

7. Review Remittance Advices from OHCA to reconcile, correct denied claims, and void claims as appropriate.
8. Generate and provide claiming and compliance reports to School District.
9. Perform annual program integrity reviews pursuant to the SBHS audit plan approved by OSDE.
10. Retain service documentation that supports its claims for Medicaid reimbursement and meets the minimum Medicaid and OHCA requirements for 6 years (OHCA Policies and Rules: 317:30-3-15). Records that are part of an ongoing compliance review, audit, grievance, or litigation require that the documentation be retained beyond 6 years.

MAC

PCG has developed a description of reimbursable MAC activities performed by District contract or salaried staff. This list is in accordance with CMS guidelines. A description of the MAC activities can be found in the Time Study Implementation Guide. Therefore, PCG will:

1. Review District MAC claims for Medicaid reimbursement on a quarterly basis.
2. Compile documentation as set forth by CMS guidelines and calculate a MAC claim for reimbursement.
3. Issue payment to the District representing all of the federal share of actual and reasonable costs less PCG's administrative fee for MAC activities provided by the District, as determined by CMS approved cost allocation methodologies and time study formulas.
4. Prepare claims to OHCA, on behalf of OSDE, to forward for funding to CMS for Title XIX participation.
5. Calculate MAC claims directly in the PCG Claiming System and District financial personnel will be able to view the calculation.
6. Notify the District in the event of any changes made by CMS to federal matching percentages or costs eligible for match.
7. Assist Districts via the help desk with program components including but not limited to education and training, and technical assistance for the SBHS program. The PCG Claiming System will provide a variety of resources.
8. Distribute MAC reimbursement funds to the District via Electronic Funds Transfer (EFT). PCG is obligated to reimburse funds to the extent that PCG receives funds from OHCA, excluding appropriate administrative fees as agreed between OSDE and PCG. PCG reserves the right to withhold distribution of payment(s) if the District is in a payback situation for any program component.

School District

FFS

1. Designate a liaison who has decision-making authority, or reports directly to someone who has such decision-making authority with respect to all matters in the Participation Agreement (including its exhibits). The liaison will serve as the primary point of contact with OSDE and PCG.
2. Actively participate in this program and be available for training sessions in accordance with an agreed schedule and for other required tasks, activities, and approvals.
3. Enroll as a Medicaid provider. This includes notifying Medicaid of any change in address, tax ID, or other information required to keep Medicaid provider enrollment records current at all times.
4. Obtain a National Provider Identifier (NPI) for billing transaction purposes.

5. Have its rendering providers enroll as a Medicaid provider (contract with OHCA), re-enroll as a Medicaid provider (re-new contract with OHCA) and obtain an NPI. The Medicaid provider ID and its effective dates must be recorded in OK EDPlan™. The School District must have all rendering providers linked to its Medicaid ID via Appendix A in OHCA's portal before submitting claims for Medicaid reimbursement.
6. Complete paperwork for PCG to submit and receive electronic claims and electronic Medicaid enrollment data on behalf of school district.
7. Obtain one-time written parental consent to disclose information and bill Medicaid for services and to provide the parent or guardian with initial and annual notice of the disclosure.
8. Obtain a separate physician referral for Physical Therapy services.
9. Obtain a separate prior authorization for Personal Care services.
10. Ensure that its rendering providers (employees or contractors who perform direct medical services) meet all of Medicaid's licensure, certification, and other criteria to qualify as Medicaid providers and provide services for which Medicaid reimbursement is claimed.
11. Initially set up and manage ongoing access and supervisor links for its health-related service providers in OK EDPlan™
12. Have its health-related service providers record all health-related services they provide to special education students in OK EDPlan™. PCG will not submit claims for any services not entered in OK EDPlan™.
13. Have its liaison record all necessary claim support documentation in OK EDPlan™.
14. Provide all services that are listed in the student's IEP, regardless of whether the services are Medicaid-covered and can be billed to Medicaid. (PCG will submit Medicaid claims only for Medicaid-covered services.)
15. Be responsible for the accuracy and completeness of the data its employees provide for claim submission. Errors must be corrected as soon as possible. School District, not OSDE or PCG, is accountable for any errors or omissions.
16. If audited by the State or Federal Government or their agents, disclose all Medicaid records required for audit purposes.
17. Safeguard student records in accordance with the Family Educational Rights and Privacy Act (FERPA), applicable provisions of HIPAA, and all applicable OK state laws.
18. Be responsible for informing its program participants of all relevant privacy regulations and policies.
19. Ensure the availability of non-federal (state/local) funds expended for Medicaid covered services equal to the required state share match. Districts can only use state/local monies for matching Medicaid. Districts may not use federal funds for the required match. If a federal grant has a cash match requirement, the funds used for the match cannot also be used as a match for Medicaid.
20. Participate in the program financing model by transferring state matching funds to OHCA, equaling the non-federal matching funds required for receipt of federal Medicaid funding for the service.
21. Retain service documentation that supports its claims for Medicaid reimbursement and meets the minimum Medicaid and OHCA requirements.
22. Comply with the requirements of the OK Medicaid Billing Services Compliance Checklist.
23. As used in this Exhibit, "records" includes books, documents, accounting procedures and practices, and other data, regardless of type and regardless of whether such items are in written form, in the form of

computer data, or in any other form. In accepting any Contract with the State, the School District agrees that any pertinent State or Federal agency will have the right to examine and audit all records relevant to execution and performance of the resultant Contract.

The District is required to retain records relative to the Contract for the duration of the Contract and for a period of six (6) years following completion and/or termination of the Contract. If an audit, litigation, or other action involving such records is started before the end of the six (6) year period, the records are required to be maintained for two (2) years from the date that all issues arising out of the action are resolved, or until the end of the six (6) year retention period, whichever is later.

24. Unless otherwise specified in the Oklahoma Open Records Act, Central Purchasing Act, or other applicable law, documents and information School District submits as part of or in connection with a contract are public records and subject to disclosure. School District claiming any portion of their contract as proprietary or confidential must specifically identify what documents or portions of documents they consider confidential and identify applicable law supporting their claim of confidentiality. The Superintendent of OSDE (STATE OF OKLAHOMA) shall make the final decision as to whether the documentation or information is confidential.

District shall cooperate in the defense of any disallowance claim arising in connection with this Agreement. Any defense costs associated with the disallowance on claims attributable to errors or omissions caused by District shall be borne by District. District agrees and understands that the federal government may levy a disallowance on the Medicaid expenditures made in connection with this Agreement. District also agrees and understands that disallowances levied may or may not be upheld, in whole or in part, if appealed. District shall be responsible for any disallowance, deferral, or recoupment.

MAC

1. District will designate an employee(s) to act as a liaison with PCG for issues concerning this Agreement, administration of the MAC component of the SBHS program, and financial information. The District may choose to designate more than one person based on roles and responsibilities as Districts are required to have a replacement available to perform program requirements in the case of an absence. If the designated employee(s) changes roles or leaves the District must provide written notice to PCG within ten (10) business days.
2. District must participate in the fee-for-service component of the SBHS program in order to participate in the MAC component for reimbursement.
3. District will meet all deadlines to submit required information to PCG for the purposes of the SBHS program.
4. District must accept quarterly MAC reimbursement payment(s) via EFT and provide PCG the appropriate banking information to conduct the transaction. If there are changes to the District's bank information such as account number, the District must provide written notice to PCG within ten (10) business days. PCG is not responsible for any fees in the event the District does not provide correct or updated bank information.
5. The accounting system used by the District or its contractor must comply with the requirements contained in 2 CFR 220.
6. District must follow the policies and procedures contained in the "Time Study Implementation Guide" approved by CMS.
7. District will maintain or coordinate a contractor's assistance in maintaining an OSDE/OHCA/CMS approved MAC component to include training, the use of standardized sample forms, sampling, the development and maintenance of clearly identifiable cost accounting pools, and the application of sample percentages to accounting pools in a manner which will document the process for audits.

8. District will report quarterly salary and benefit, and contracted personnel costs for participants that are included on the related Random Moment Time Study (RMTS) staff pool list. Costs are reported on a cash basis. Each quarter's costs must be certified by an authorized financial representative of the District.
9. District must sign and return to PCG the non-federal matching dollars, also referred to as quarterly Certification of Public Expenditures (CPE) form(s), and/or other documentation determined by OHCA to be necessary to verify that the District has expended the state / local funds reflected in the certification. The CPE form must be signed and dated by an authorized financial representative on behalf of the LEA. The funds expended and reported in the CPE must be funds other than federal funds.
10. Quarterly CPE forms are generated with the claim and distributed electronically. The District will need to sign each quarter's CPE in the PCG Claiming System before disbursement of MAC funds.
11. District shall monitor employee participation to ensure that every RMTS form is completed. The District must meet the minimum return rate compliance of 85% of moments assigned each quarter. After the first quarter of RMTS non-compliance, the District is required to submit a Corrective Action Plan (CAP) outlining a plan to meet compliance. After two consecutive quarters of RMTS non-compliance, the District is required to document why the strategy in the CAP was not effective and submit a revised CAP. After three consecutive quarters of RMTS non-compliance, the District may be removed from participating in the MAC component of the SBHS program. Non-compliance measures may change at any time based on direction from OSDE/OHCA or a federal entity. Submission of and compliance with a CAP is not the exclusive remedy for non-compliance by the District. In addition to requiring the adoption and implementation of a CAP, claims for MAC may be denied and/or recouped as a result of non-compliance.

Compliance Reviews

1. A LEA receiving MSBC Program funds will be subject to a comprehensive compliance review conducted no less than once every four years. The LEA will comply with all required next steps as a result of findings.
2. Any recoupment or disallowance of funds for any reason, including as a result of an audit exception, disallowance or comprehensive compliance review, or deferral or denial by CMS or OHCA, will be the exclusive responsibility of the District, regardless of when the recoupment or disallowance is issued or whether the District has withdrawn from the SBHS program. PCG shall have no liability for any such recoupment or disallowance of funds. If a recoupment is requested, payment by the District is due on demand.
3. District will comply with all applicable federal, state, and local laws, rules and regulations, program requirements, OSDE and OHCA policies, and procedures governing performance of duties under this Agreement, including but not limited to an annual audit conducted in accordance with the Single Audit Act of 1984 and all applicable amendments.
4. District agrees to maintain and furnish records and documents from the date of payment, both medical and non-medical, as may be required by applicable federal and state laws. The LEA will allow PCG or designees reasonable access during regular business hours to review, copy or obtain specific records or documents and will cooperate with PCG or designee to facilitate the information and record exchanges necessary for quality management, utilization management, or other processes required for SBHS program operations.
5. District shall comply with all deadlines set by PCG regarding compliance reviews, deliverable and documentation deadlines, and respond to PCG in a timely manner. It is the responsibility of the District to stay informed regarding deadlines and program changes through, newsletters, trainings, as well communications sent by PCG.

6. Should a District not submit documentation that meets all SBHS program documentation requirements to substantiate cost reported or reimbursement received or fails to submit required documentation within the outlined required timeframe if/when selected for a compliance review all monies determined owed are subject to recoupment.
7. All documentation submission for compliance reviews must be made in an acceptable format depending on the content of the data and District is responsible for delivery timelines despite service provider or methods of delivery used. All data that contains private, confidential student data must be submitted securely, and the District is responsible for alternate submission arrangements should technology prohibit secure electronic data submission.
8. District documentation, data certifications, and submissions should undergo a thorough review and quality check by the District to ensure accuracy. Certification language should be reviewed carefully to understand responsibility of accuracy and acknowledgement of consequences before submission to PCG.
9. District will comply with all program requirements as outlined in the MSBC Program Handbook and AMPM chapter 710 specific to school-based claiming prior to submitting costs for MAC claims. The LEA will submit all financial supporting documentation upon request. The LEA shall not engage in unallowable practices such as back-dating or any other alteration of the source document in order to falsify program compliance.
10. District will cooperate with periodic compliance reviews conducted by PCG and will comply with recommendations that result from those comprehensive compliance reviews. District will supply a dual certified CAP certified by two District representatives for areas identified as non-compliant during a compliance review.

EXHIBIT B – COMPLIANCE AGREEMENT

Each of the parties to this Participation Agreement agree to fulfill the compliance responsibilities assigned to it in this Exhibit B.

EXHIBIT B
COMPLIANCE CHECKLIST
EFFECTIVE SCHOOL YEAR 2024-2025
SCHOOL-BASED HEALTH SERVICES PROGRAM

Public Consulting Group (PCG) has been retained by the Oklahoma State Department of Education (OSDE) to administer the School Based Health Services (SBHS) program for all participating school districts (hereafter referred to as “School District”). PCG will provide Medicaid billing services pursuant to the contract between the Oklahoma Health Care Authority (OHCA) and OSDE, the contract between OSDE and PCG, and the Participation Agreement among OSDE, PCG, and School District.

This Medicaid Billing Services Compliance Checklist is intended to help School District comply with applicable Medicaid billing requirements. It is a requirement of the SBHS program that OSDE reviews the Checklist together with PCG before the start of each school year, that OSDE executes the Checklist and delivers it to School District before the start of each school year, and that School District complies with the Checklist throughout the school year. The current Compliance Checklist will remain in effect until a new checklist is signed.

All Medicaid billing must be in compliance with all applicable Medicaid requirements, including those relating to documentation. School District’s failure to maintain the required documentation could result in a recoupment of Medicaid payments.

- **School District is responsible for the accuracy of the data it enters into OK EDPlan™, hereafter referred to as “PCG System” and data that it otherwise sends to PCG for Medicaid billing purposes.**
- **School District is responsible for ensuring that claims are not submitted for direct service delivery that was not provided. For example, School District must ensure that claims for direct service delivery are not submitted on dates when student attendance data does not show student as “present” in school.**
- **School District is responsible for maintaining all documentation necessary to support the payment of Medicaid claims.**
- **In the event of a state or federal Medicaid audit, School District is responsible for producing the required documentation, including documentation that may not be referenced in this Compliance Checklist.**
- **School District is responsible for controlling School District user access to the PCG System, including managing passwords and activating and inactivating user access.**

PCG will perform a review of participating School District information based on the data provided by the School District before using that data to bill Medicaid on behalf of School District. The purpose of such “pre-billing checks” is to help School District avoid the submission of claims to Medicaid that do not satisfy Medicaid requirements.

The following Compliance Checklist covers many standard Medicaid documentation requirements for school-based Medicaid direct services billing programs. This is not a comprehensive list of every requirement of the program for which School District will be responsible to provide supporting documentation. **It remains the responsibility of School District to ensure that it is not providing inaccurate documentation to PCG, or otherwise providing information that would lead to the submission of inaccurate claims.**

Please contact PCG if you have any questions about the foregoing outline, or any of the items below.

Services

The SBHS program covers the following services. PCG will provide Medicaid billing services, and pre-billing checks, for each of the following school-based services submitted by School District.

Audiology
Assistive Technology
Child Health Screening
Hearing Screening and Services
Immunizations
Nursing (LPN and RN)
Occupational Therapy

Personal Care
Physical Therapy
Psychological Evaluation and Testing
Psychotherapy Services
Speech Language Therapy Services
Therapeutic Behavioral Services
Vision Screening and Services

Pre-Billing Checks

The services selected above will be subject to the following pre-billing checks. These checks do not relieve the School District of its responsibility to provide and maintain accurate documentation and information.

1. Medicaid ID

REQUIREMENT: Every student for whom a service is provided must have a valid Medicaid ID.

School District is responsible to provide correct student demographic data necessary to determine if the student has a Medicaid ID.

PCG will check Medicaid ID, based on School District data.

Before billing Medicaid, PCG will check Medicaid enrollment data obtained from the State Medicaid agency to confirm that the student has a valid Medicaid ID. If student does not have a valid Medicaid ID, the service will not be billed.

How should PCG expect to receive this information from School District?

Enrollment information will be obtained from the PCG System. The data that generates said information comes from School District.

2. Service Date Span

REQUIREMENT: Each service submitted to Medicaid must be within the time period that the student is covered by Medicaid.

PCG will check Medicaid Service Dates, based on School District data.

Before billing Medicaid, PCG will check Medicaid enrollment data to confirm that the service delivery dates are within the Medicaid date spans obtained from the State Medicaid agency. If the service date is not within the Medicaid date spans, the service will not be billed.

How should PCG expect to receive this information from School District?

Service information will be obtained from the PCG System generated by the data entered by School District.

3. Age

REQUIREMENT: Each service submitted to Medicaid must be age-appropriate.

School District is responsible to provide correct student demographic data necessary to determine if the student is the required age.

PCG will check student Age, based on School District data

Before billing Medicaid, PCG will check that the student is the required age on the date of service, based on Medicaid rules for the type of service submitted. For example, a student must be 3 years and older to receive a school-aged service. If the student is not of the appropriate age, then the service will not be billed.

How should PCG expect to receive this information from School District?

Demographic info will be obtained from the PCG System. The data that generates said information comes from School District.

Age Range: Between 3 years and less than 21 years as of the date of the school-based service.

4. Diagnosis Code

REQUIREMENT: Each service submitted to Medicaid must include a diagnosis code.

School District is responsible for verifying that the appropriate diagnosis code is selected and documented in the PCG system.

PCG will check that School District provided a diagnosis code, based on School District data.

Before billing Medicaid, PCG will check that School District has provided a diagnosis code pursuant to OHCA Policies and Rules 317:30-5-4. If a diagnosis code is not provided by School District, the service will not be billed.

Please select the method by which diagnosis codes are provided to PCG:

Provider-selected diagnosis code will be documented in the service log in the PCG System by School District. PCG will extract the diagnosis codes prior to each billing cycle.

School District is responsible for verifying that the appropriate diagnosis code is selected and on file.

5. Individualized Education Program (IEP) Dates

REQUIREMENT: Each service submitted by School District to PCG that requires an IEP for Medicaid billing must be supported by an IEP effective on the date of service documented by School District. It is

School District's responsibility to make sure that the IEP includes the student's name; description of medical condition; achievable, measurable, time-related goals and objectives that are related to the functioning of the student; the type of services the student will need, and the frequency and estimated length of treatments; and the duration of treatment. Note - PCG will not check or confirm that the IEP includes these items; School District must check and confirm that the applicable IEP has all necessary information for any service that School District submitted pursuant to that IEP. The recommendation for the services identified in the IEP, and the recommendation for the appropriate scope, frequency and duration of the service, must be made by a licensed practitioner of the healing arts operating within their scope of practice.

PCG will check that service delivery dates are within the IEP date span, based on School District data.

Before billing Medicaid, PCG will check that the service delivery dates are within the IEP date span in the PCG System. *It is the responsibility of School District to ensure that the related service is prescribed in the IEP for the appropriate duration to support billing.* If the service date is not within the IEP date span, the service will not be billed.

How should PCG expect to receive this information from School District?

IEP dates will be obtained from the PCG System. The data that generates said information comes from School District.

6. Referral/Order/Physician Authorization

REQUIREMENT: Physical Therapy services must be ordered in writing by a physician (M.D. or D.O.) to be covered by Medicaid; the prescription must be updated annually and maintained in the student's health record.

School District is responsible for ensuring that services with referral/order/physician authorization, and those with dates of service within the effective date of the physician's order, authorization, or referral, are documented in the PCG System.

Before billing a therapy service for Physical Therapy services, PCG will check the date of the physician's order, referral, or authorization, based on School District data.

Before billing Medicaid for a specified therapy service, PCG will check that the date of service is within the effective date of the physician's order, authorization, or referral provided by School District. If the service date is not within the effective dates of the order, authorization, or referral, the service will not be billed.

How should PCG expect to receive this information from the School District?

School District will enter these dates into the PCG System. PCG will extract these dates prior to each billing cycle.

7. Supervisor Sign-Off

REQUIREMENT: Certain specified services may be provided under the direction of or under the supervision of another clinician. For the supervising clinician, "under the direction of" means that the clinician is supervising the individual's care which, at a minimum, includes seeing the individual initially, prescribing the type of care to be provided, reviewing the need for continued services throughout treatment,

assuring professional responsibility for services provided, and ensuring that all services are medically necessary. "Under the direction of" requires face-to-face contact by the clinician at least at the beginning of treatment and periodically thereafter.

School District is responsible for ensuring that providers who meet the Medicaid qualifications have access to document services in the PCG System and that services delivered by providers requiring Supervisor Sign-Off are approved.

PCG will conduct Supervisor Sign-Off checks prior to billing for Nursing, Occupational Therapy, Physical Therapy, Speech Therapy, Therapeutic Behavioral Health, Hearing and Vision services.

For staff members who require documentation review, the supervising provider will use the service log approval wizard in the PCG System to approve appropriately supervised services. Before billing for these services, PCG will check to see if the services by providers without full licensure were approved in this way by School District. If the services are not approved in this way by School District, the services will not be billed.

How should PCG expect to receive this information from School District?

Service provider (clinicians, assistants, and aides) access and usage in the PCG System is managed by School District. The set-up requires School District to maintain and enter any supervisor signoff requirements.

Supervisor signoff information will be obtained from the PCG System. The data that generates said information comes from School District.

8. Provider Qualifications

REQUIREMENT: All School District service providers (clinicians, assistants, and aides) participating in the Medicaid school-based billing program must meet Medicaid and State license/certification requirements, as specified in State Medicaid billing rules. (Select one policy below.)

School District is responsible for ensuring that providers who meet the Medicaid and State license/certification requirements have access to document services in the PCG System. It is the responsibility of School District to obtain and maintain licensure/certification information.

PCG will conduct a pre-billing check that the date of service was a date on which provider was qualified, based on School District data.

Before billing Medicaid for a documented therapy service, PCG will check that the date of service was within the period that the provider was met Medicaid and State license/certification requirements, based on School District data in the PCG System. If the service date is not within the qualification dates, the service will not be billed.

How should PCG expect to receive this information from the School District?

Service provider (clinicians, assistants, and aides) access and usage in the PCG System is managed by School District. The set-up requires School District to enter licensure/certification information for Health-related staff and update it at minimum annually thereafter.

Licensure/certification information will be obtained from the PCG System. The data that generates said information comes from School District.

9. Parental Consent to Access Public Benefits or Insurance

REQUIREMENT: Under 34 CFR §300.154(d)(2)(iv), a public agency must obtain a one-time written parental consent before accessing a child’s or parent’s public benefits or insurance for the first time. Paragraph (A) of § 300.154(d)(2)(iv) describes the specific elements of the written parental consent that a public agency must obtain under FERPA and IDEA before it may release for billing purposes a child’s personally identifiable information to a public benefits or insurance program (e.g., Medicaid). Paragraph (B) of § 300.154(d)(2)(iv) requires that the onetime consent must specify that the parent understands and agrees that the public agency may access the child’s or parent’s public benefits or insurance to pay for services. A public agency must also provide initial and annual written notification as described in 34 CFR §300.154(d)(2)(v) to ensure that parents are fully informed of their rights before a public agency can access their or their child’s public benefits or insurance to pay for services under the IDEA.

Under all circumstances, School District is responsible for maintaining copies of parental consents to access public benefits as well as written notifications and, if applicable, revocations of such consents.

PCG will conduct a pre-billing check for parental consent to access public benefits, based on School District data

If the student has a consent date before the service date, and there is no revocation of consent documented thereafter, then the services will pass the check and be eligible for billing. If the service date does not follow an effective parental consent date, the service will not be billed.

How should PCG expect to receive this information from School District?

School District will enter the date of parent consent into PCG System.

10. Non-School Days (Weekends, Holidays, etc.)

REQUIREMENT: Claims may not be submitted for services on days when school is not in session, including but not limited to holidays, professional development days, weather-related closures, and weekends.

PCG will check Non-School Days before billing, based on School District data.

Before billing Medicaid, PCG will check that the date of service does not fall on a Non-School Day as defined in School District’s PCG System calendar. If the service date falls on a Non-School Day, the service will not be billed.

PCG will check Weekends before billing, based on School District data.

Before billing Medicaid, PCG will check that the date of service does not fall on a weekend as defined in School District’s PCG System calendar. If the service date falls on a weekend, the service will not be billed.

How should PCG expect to receive this information from School District?

Calendar info will be obtained from the PCG System. The data that generates said information comes from School District.

11. Prior Authorization

REQUIREMENT: Personal Care services must be prior authorized by the Medicaid agency or an agent of the Medicaid agency to be covered by Medicaid; the prior authorization must be updated annually and maintained in the student's health record.

Before billing for Personal Care services, PCG will check the date of the prior authorization, based on School District data.

Before billing Medicaid for a specified therapy service, PCG will check that the date of service is within the effective date of the prior authorization provided by School District. If the service date is not within the effective dates of the order, authorization, or referral, the service will not be billed.

How should PCG expect to receive this information from the School District?

School District will enter these dates into the PCG System. PCG will extract these dates prior to each billing cycle.

SchoolWorks

Assessing Quality, Building Capacity



SchoolWorks Information

Prepared by

SchoolWorks LLC

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About SchoolWorks

SchoolWorks (www.schoolworks.org) is an education consulting company and women’s business enterprise (WBE) that provides a broad continuum of services to educators, institutions, and governing bodies in support of K-12 education improvement. SchoolWorks’ consultative supports span five key service areas: Authorizer Supports, Quality Reviews, Instructional Supports, Leadership Supports, and School Developer Supports.

Authorizer Supports	Quality Reviews	Instructional Supports	Leadership Supports	School Developer Supports
<ul style="list-style-type: none">•Oversight and Monitoring Services•Technical Assistance and Support•Authorizer Reviews•Professional Development	<ul style="list-style-type: none">•School, District, and Network Reviews•Specialized Reviews (Equity Audits, Special Education, Organizational Assessment, etc.)•Grant Evaluation	<ul style="list-style-type: none">•Cycles of Inquiry Training and Support•Learning Walk Training•Professional Development in Instruction	<ul style="list-style-type: none">•Comprehensive Support and Improvement Services (CSI)•Improvement Planning/Plan Monitoring•Leadership Coaching•Talent Recruitment	<ul style="list-style-type: none">•Application Writing (new schools and renewal)•CSP Grant Writing•Community Needs Assessments•Pre-Opening Supports•Training

SchoolWorks Commitment to Client Satisfaction

At SchoolWorks, our clients and the students they directly or indirectly serve are our number one priority. Across the collective responses of dozens of partnership evaluation surveys collected since 2022, SchoolWorks maintains 4.8 out of 5 stars in overall satisfaction. This data is continually accessible [here](#).

SchoolWorks Services for School Developers

SchoolWorks has helped launch more than 100 operational charter schools nationwide. Our specialists work closely with charter school authorizers, charter school associations and incubators, and charter school operators and developers in a variety of capacities. Our specialists have:

- Written multiple successful new school applications
- Reviewed charter applications submitted to authorizers to support decision-making
- Provided training and coaching to school developers within national fellowship programs
- Written multiple successful charter renewal applications for operational charter schools
- Developed community needs assessment reports to support Charter School Program (CSP) grants

This breadth of experience provides SchoolWorks’ specialists with a deep and holistic understanding of the application process and the requirements and expectations of a high-quality application poised for success.

Application Writing

SchoolWorks provides expert charter application writing support for charter school operators and new school developers. In each case, SchoolWorks assigns a seasoned specialist to assume responsibility for the preparation

of the application. The writer gathers documents and input from the founding team through a series of virtual interviews focused on fulfilling the prompts in the authorizer’s application and/or rubric. Guided by a detailed project plan, the application is developed over time, and continually updated to reflect ongoing feedback. Throughout the process, the draft is reviewed by a SchoolWorks Project Manager, who has experience reviewing and developing applications. Once finalized, the application is proofread and formatted by a Copy Editor before submission. All work is conducted remotely.

Formative Feedback on Developing Applications

For school developers who do not outsource application writing to SchoolWorks, SchoolWorks may provide a formative review of the charter application draft. Using the authorizer’s evaluation criteria, the reviewer analyzes rubric alignment and completeness, quality and coherence, and alignment of budget and narrative (cross-referencing a supplied budget). The deliverable is an annotated application draft featuring detailed feedback for and recommendations for improvement in alignment with evaluation criteria. All work is conducted remotely.

CSP Grant Writing

SchoolWorks supports school developers in crafting proposals to secure funding specifically designated for charter schools through the CSP. SchoolWorks assigns a seasoned specialist to assume responsibility for the preparation of the grant application. The writer gathers documents and input from the founding team through a series of virtual interviews focused on fulfilling the specific requirements, priorities, and eligibility criteria outlined in the CSP grant guidelines. Guided by a detailed project plan, the grant application and budget are developed over time, and continually updated to reflect ongoing feedback. The process results in a well-organized and persuasive grant proposal that effectively communicates the unique strengths of the charter school and articulates how the school will enhance educational opportunities, improve student outcomes, and promote innovation. Once finalized, the application is proofread and formatted by a Copy Editor before submission. All work is conducted remotely.

Community Needs Assessment

Many school developers are required to submit a Community Needs Assessment as part of the charter application process in order to substantiate evidence of demand for the proposed school. The needs assessment is typically comprised of 1) a demographic assessment of the current and future volume of students who may be served by the school, 2) an academic assessment of the current public education options for the target student population, and 3) a qualitative assessment of community demand. To support school developers in meeting this expectation, SchoolWorks’ specialists complete the demographic and academic analysis and work with developers to collect and codify stakeholder perceptions through surveys, interviews/focus groups, and grassroots initiatives. The process results in a detailed Community Needs Assessment report that may be used to inform the charter application and the CSP grant. All work is conducted remotely.

To date, SchoolWorks has conducted seven Community Needs Assessment reports for the Oklahoma Public School Resource Center, one of which was for an expansion school. While not all CSP grants and their associated Community Needs Assessment reports were submitted due to a lack of a charter contract, those submitted scored favorably on OPSRC’s review.

- Expansion School: received scores of 10, 10, and 8
- New School #1: received scores of 9, 10, and 10

- New School #2: received scores of 10, 8, and 10
- New School #3: received scores of 10, 10, and 9

Community Needs Assessment reports not written by SchoolWorks scored lower across the board, with one school receiving scores of 6, 10, and 8; another receiving scores of 8, 5, and 5; and the final school receiving all 5s.

Pre-Opening Coaching

During the planning year, charter school founding teams frequently face a host of unanticipated hurdles and challenges. To promote a successful launch, SchoolWorks support teams can maintain a continual connection to the founding school team through regular virtual coaching. Rooted in the application and implementation plan, virtual coaching check-ins provide a friendly level of accountability, enable ongoing progress monitoring, and foster the development of the internal capacity of the school team. All work is conducted remotely.

Online Training

In 2020, SchoolWorks launched its asynchronous online charter application development course, [Charter Application Writing Bootcamp](#). Designed specifically for new school founders in the throes of design and planning, the course provides context, insights, and key considerations to help founders move through the various stages of 1) defining a comprehensive and cohesive school model and design, and 2) developing a strong and thorough charter school application that best positions the potential school for success. Participants benefit from 8+ hours of technical assistance they can access anytime throughout the application development period. Since its launch in 2020, over 130 new school founders have participated in the Bootcamp. The course has also become a training resource for several charter school associations and fellowship programs.

Organizational Experience

SchoolWorks has supported the following operational schools in charter application writing and development.

School Name	Authorizer	Approved
Coleman School (Journey Community Schools)	Memphis Shelby County Schools	2023
Southern Nevada Trades High School	State Public Charter School Authority	2022
Westside Middle School (Frayser Community Schools)	Memphis Shelby County Schools	2022
Memphis School of Excellence High School, Cordova (Expansion)	Memphis Shelby County Schools	2020
Memphis School of Excellence Elementary, Cordova (Expansion)	Memphis Shelby County Schools	2019
Compass Community Schools – Berclair Campus	Memphis Shelby County Schools	2018
Compass Community Schools – Binghampton Campus	Memphis Shelby County Schools	2018
Compass Community Schools – Frayser Campus	Memphis Shelby County Schools	2018
Compass Community Schools – Hickory Hill Campus	Memphis Shelby County Schools	2018
Compass Community Schools – Midtown Campus	Memphis Shelby County Schools	2018
Compass Community Schools – Orange Mound Campus	Memphis Shelby County Schools	2018
Compass Academy High School (Expansion)	Denver Public Schools	2018
Perea Elementary School	Memphis Shelby County Schools	2017
Kaleidoscope School of Memphis	Memphis Shelby County Schools	2016
Gateway University	Memphis Shelby County Schools	2016
Crosstown High School	Memphis Shelby County Schools	2016

Exploration Elementary Charter School for Science & Technology	NY State Education Department	2016
Promise Academy #3	Shelby County Schools	2015
Compass Academy	Denver Public Schools	2014
Emerald Academy	Knoxville County Schools	2014

Overview of Select SchoolWorks Partnerships

BES (Build, Excel, Sustain): BES is a not-for-profit school leadership development organization that operates a national charter school fellowship program. In the fall of 2020, BES reached out to SchoolWorks to provide a specialized third-party formative evaluation of applications written by BES fellows during the application development process. Over the course of the partnership, SchoolWorks has provided BES coaches with training on how to support fellows with high quality feedback, provided training to BES coaches and fellows on regional markets, and provided BES fellows with live training on the intricacies of school development work. Many fellows have received supplemental training via SchoolWorks Charter Application Writing Bootcamp, and all receive a formative evaluation of their draft application by a SchoolWorks specialist.

Compass Community Schools: After the Catholic Diocese of Memphis announced that the 2018-19 year would be the last for the Jubilee network of schools, SchoolWorks was contracted by a non-profit organization to support the writing and development of multiple simultaneous charter applications, proposing the replacement of six former Jubilee schools with the newly-envisioned charter network: Compass Community Schools. Working collaboratively with founding network staff, the SchoolWorks team gathered information from network leaders and school founders to establish the vision for the network and schools. SchoolWorks specialists then managed the complete application development process, adhering to all project timelines and collaborating intensely with school stakeholders at each stage. Six Compass Community School applications developed by SchoolWorks were approved by Shelby County Schools in August of 2018 for the 2019-20 school year. Subsequently, each of the six schools received start-up grants at \$600,000.

Oklahoma Public School Resource Center: Beginning in 2023, SchoolWorks partnered with the Oklahoma Public School Resource Center to provide capacity-adding resources and services that complement and enhance the training and support currently offered to OPSRC Design Fellows. As part of this partnership, OPSRC Design Fellows access SchoolWorks Charter Application Writing Bootcamp (online course) as an asynchronous training resource and receive one-on-one coaching support from SchoolWorks specialists during application development. In 2023 SchoolWorks coaches provided up to 70 hours of differentiated individual coaching and support for each of the program’s six active Design Fellows. OPSRC contracted SchoolWorks in 2024 to provide Community Needs Assessments for each fellow. SchoolWorks continues to work with OPSRC.

Opportunity 180: Opportunity 180 is a public education champion and advocacy organization based in Southern Nevada that facilitates the Great Schools for Nevada Charter School Program (CSP) to lead the launch and expansion of high-quality public charter schools across our state. SchoolWorks has been honored to partner with Opportunity 180 in recent years to support new school development in Nevada by providing technical assistance, coaching, and writing support to individuals seeking to launch charter schools in the state. As part of this partnership, SchoolWorks supported the development of the charter application for Southern Nevada Trades High School, which opened its doors in 2023.

Washington State Charter Schools Association: Beginning in 2016, the Washington State Charter Schools Association (WA Charters) contracted SchoolWorks to provide coaching support for new school developers. SchoolWorks provided support by 1) reviewing letters of intent, 2) reviewing and providing feedback on progressive application drafts, and 3) supplying copy editing/ formatting services. Over time, SchoolWorks' role evolved into an authorizer-level review for each applicant, built into the late-stage development process. Applicants used the feedback from this step to refine and finalize submission-ready petitions. In 2020, WA Charters integrated SchoolWorks Charter Application Writing Bootcamp (online course) into its supports for developers. SchoolWorks continues to partner with WA Charters while stakeholders in the state advocate for changes to the law that would allow for further granting of new charters.