



Meeting of the Board of Directors  
Western Gateway Elementary School

Thursday, January 16, 2025  
12:00 pm

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

Western Gateway Elementary School, Inc.

Board of Directors Meeting

**A G E N D A**

January 16, 2025, 12:00 PM

1300 SW 15th Street, Oklahoma City, OK 73108

Board members:

Blair Humphreys, Pete White, Ashley Terry, Edgar Medina, Joe Fairbanks

School Representatives:

Heather Zacarias, Head of School; Diana Bedwell; Minutes Clerk; Mel McVay and, Lauren Hanna, Legal Counsel.

Access to the board agenda will be posted on the Western Gateway Website, <https://www.westerngateway.school>

\*Click on About Us, then click on Board of Directors, scroll down to 2025 WGES Board Calendar of scheduled meetings for the agenda. The board agenda is also posted on the front entry of the Western Gateway School site.

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

1. Call to Order & Welcome                      Blair Humphreys
2. Roll Call    Blair Humphreys
3. Head of School Update                      Heather Zacarias
  - a. Student Recruitment & Lottery Update
  - b. School Works Community Needs Assessment Update
4. Consent Agenda                              Blair Humphreys

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

- a. Approval of Minutes from December 19, 2024.
  - b. Approval of December 2024 financial reports
5. Presentation, discussion, and possible action upon the results of the 2023-2024 audit conducted by Bledsoe, Hewett & Gullekson.
6. Consideration and possible action to approve the hiring of Taelor Bueno, Attendance Clerk for the remainder of the school year 2024-25.
7. Consideration and possible action to approve the hiring of Vianey Reyes Bilingual Teaching Assistant for the remainder of the school year 2024-2025.
8. Discussion, consideration, and possible action to update the WGES Wellness Policy.
9. Discussion, consideration, and possible action to update the WGES 24/7 Smoke-Free/Tobacco-Free Environment Policy.

10. Consideration, and possible action to approve the 2025-26 school calendar.
11. Consideration, and possible action to approve the addition of 5th grade to the 2025-2026 school year.
12. Discussion, consideration, and possible action to approve the nomination of Jamely Mejia as a member of the Board of Directors to fill the designated board seat as established in the Resolution of the Board of Directors on December 19, 2024.
13. Discussion, consideration, and possible action to approve a Resolution of the Board of Directors for Western Gateway Elementary School to express the Board's appreciation for the service of Pete White as a member of the Board of Directors of Western Gateway Elementary School.
14. Comments by board members and/or public comments.
15. New business
16. Adjourn

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# Western Gateway Elementary

— January 16, 2025 —  
Head of School Update

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# Student Recruitment- Google Campaign

## WGES| December Summary



### HIGHLIGHTS


- Drove 482 potential parents to the Western Gateway Elementary School website from Google Paid Search ads.
- 24 parents clicked the interest form submission, and 17 parents clicked to One App.
- **There were 290 clicks on the location extension (pictured below) directing potential parents to the Google My Business page from our Google Ads.**

### GOALS FOR JANUARY

- Optimize and monitor ad performance based on search terms.
- Continue work with Google My Business to address missing reviews.

### RESULTS

**Sponsored**


 www.westerngateway.school/

**A New Kind of Learning - Immersive Pre-K-5th School**


Want to learn more about 2025-26 school year offerings? Fill out an inquiry form today. Western Gateway offers dual-language learning to native English & Spanish-speakers. Amenities: Dual-Language Learning, Pre-K through 5th Grade, Community...

[FAQ](#) [About Us](#)


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 Call (405) 276-9170

---

 Oklahoma City - 1300 SW 15th St

**Sponsored**


 www.westerngateway.school/

**Bilingual School - Grow Their Cultural Experience**


We offer a dual-language, tuition-free education to Pre-K through 5th grade students. Want to learn more about 2025-26 school year offerings? Fill out an inquiry form today. Amenities: Dual-Language Learning, Pre-K through 5th Grade, Community Learning...

[About Us](#) [FAQ](#)

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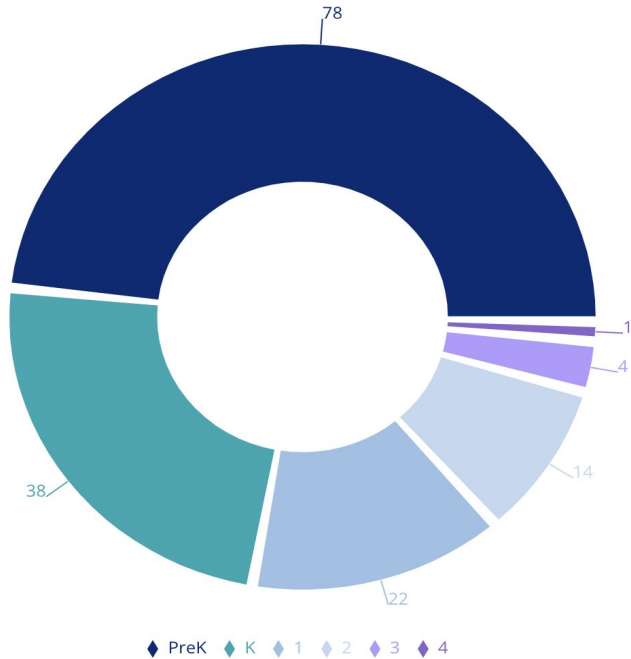
 Call (405) 276-9170

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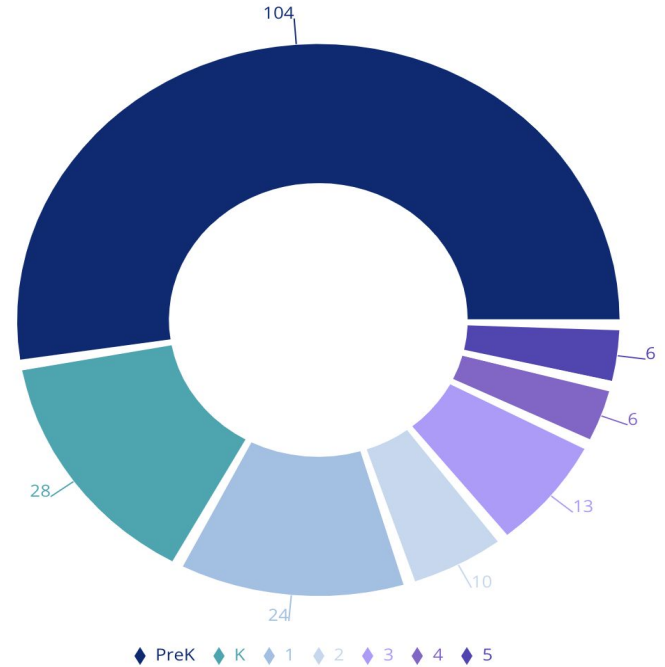
 Oklahoma City - 1300 SW 15th St

# January Lottery Update: 158 to 194 Applications (YoY, 2024-2025)

Applications by Grade



Applications by Grade



# School Works- Community Needs Assessment

UPDATE as of January 10, 2025

**Gathering evidence** of local community support, including information that demonstrates interest in, and need for our charter school; benefits to the community; and other evidence of demand that demonstrates a strong likelihood WGES will achieve and maintain its enrollment projections.

→ **Letters of support**

- ◆ Dr. Regina Lopez, UCO; Dr. April Haulman, UCO; OK State Representative Arturo Alonso-Sandoval; Ally Glavas, President Candor PR; and Pastor Jon Johnson, Exchange Avenue Church

→ **Hosting town hall meetings and school tours**

- ◆ South OKC Chamber of Commerce- January 14th, 6:00-7:00 pm
- ◆ Empower Parent Support Group- January 21st, 11:00-Noon
- ◆ Mexican Consulate- TBD

**Gathering information** to explain how Western Gateway **supports and reflects the needs of the community.**

→ **Hosting virtual focus groups**

- ◆ Parents: 5 parents attended virtually on Jan. 6
- ◆ Teachers: 7 teachers attended virtually on Jan. 6
- ◆ Community Leaders: scheduled for Jan. 16 at 10:00 am

**Presentation Slides for Town Hall Meetings are included in the January WGES Board Packet.**



**WESTERN GATEWAY  
ELEMENTARY SCHOOL**

DECEMBER 2024 REPORT



# WGES| December Summary



## HIGHLIGHTS

- Drove 482 potential parents to the Western Gateway Elementary School website from Google Paid Search ads.
- 24 parents clicked the interest form submission, and 17 parents clicked to One App.
- **There were 290 clicks on the location extension (pictured below) directing potential parents to the Google My Business page from our Google Ads.**

## GOALS FOR JANUARY

- Optimize and monitor ad performance based on search terms.
- Continue work with Google My Business to address missing reviews.

## RESULTS

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[FAQ](#) [About Us](#)

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Call (405) 276-9170

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Oklahoma City · 1300 SW 15th St

**Sponsored**

www.westerngateway.school/

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We offer a dual-language, tuition-free education to Pre-K through 5th grade students. Want to learn more about 2025-26 school year offerings? Fill out an inquiry form today. Amenities: Dual-Language Learning, Pre-K through 5th Grade, Community Learning....

[About Us](#) [FAQ](#)

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Call (405) 276-9170

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Oklahoma City · 1300 SW 15th St



## ACTIVITIES

- Distributed a post-press release for Western Gateway's inaugural OSO Expo.
- Managed regular correspondence and general website updates ahead of enrollment.
- Monitored ad performance and make optimizations based on search terms.
- Implemented the Western Gateway Google My Business page into the Google Ads campaign to increase engagement with the ads.

## KEY METRICS

<b>9,763</b> Ad Impressions	<b>482</b> Clicks on Ads	<b>4.94%</b> Click-through Rate (CTR)	<b>24</b> Clicks to Interest Form
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## Perspective and Analysis

- Out of 482 clicks from ads to the WGES website, 24 prospective families clicked to the interest form; 17 prospective families clicked to the One App page.
  - This is an 8.5% "conversion rate" of users engaging with ads and then engaging with the application or interest form, which is very strong! It's also nearly 3x higher than the education industry average of 3.39%.
- The top traffic-driving search term was "charter schools near me" followed by "elementary charter schools OKC."
- The campaign's average click-through-rate of 4.94% is better than the education industry average of 3.78%.
  - This indicates our ads are out-performing competitors in the same industry!
- The top-performing ad copy features "Top OKC Charter School" messaging.
- ZIP codes driving the most traffic are:
  - 73119
  - 73112
  - 73120
  - 73107



# WESTERN GATEWAY ELEMENTARY

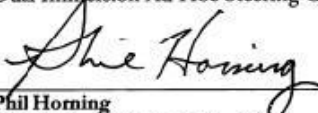
LEARN, EXPLORE & GROW!  
¡APRENDER, EXPLORAR Y CRECER!



## SIGNATORIES


The above and foregoing Memorandum of Understanding is unanimously agreed to by the undersigned members of the Ad Hoc Steering Committee which was formed on the 16th day of June, 2015, and completed its work on the 17th day of November, 2015. It is so agreed on the 1<sup>st</sup> day of February, 2016.

Dual Immersion Ad Hoc Steering Committee Members:

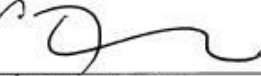
  
\_\_\_\_\_  
**Phil Horning**  
OKCPS Board District 3, Co-Chair

  
\_\_\_\_\_  
**Blair Humphreys**  
Wheeler District, Co-Chair

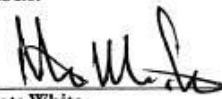
  
\_\_\_\_\_  
**Gloria Torres**  
OKCPS Board District 6, QCEC


  
\_\_\_\_\_  
**Michael Brooks-Jimenez**  
Michael Brooks-Jimenez, P.C.

  
\_\_\_\_\_  
**Cheryl Denny**  
McAfee & Taft

  
\_\_\_\_\_  
**Christina McQuiston**  
OG&E

  
\_\_\_\_\_  
**Leslie Batchelor**  
Center for Economic Development Law

  
\_\_\_\_\_  
**Pete White**  
City of Oklahoma City Council, Ward 4

  
\_\_\_\_\_  
**Iayla Massena**  
OKCPS Board District 4, Elemental Coffee

  
\_\_\_\_\_  
**Chris Brewster**  
Santa Fe South Charter Schools

  
\_\_\_\_\_  
**Dr. Raul Font**  
Latino Community Development Agency

  
\_\_\_\_\_  
**Colin Strickland**  
Edgemere Community School

  
\_\_\_\_\_  
**Matt Latham**  
Stand for Children

  
\_\_\_\_\_  
**Tyler Pokarczyk**  
Inasmuch Foundation



**NEIGHBORHOOD BOUNDARY**  
Western Gateway Elementary School

## WGES Enrollment Data

<b>2021-2022</b>	<b>PK-1st Grade</b>	<b>165 Students</b>
<b>2022-2023</b>	<b>PK- 2nd Grade</b>	<b>240 Students</b>
<b>2023-2024</b>	<b>PK-3rd Grade</b>	<b>270 Students</b>
<b>2024-2025</b>	<b><i>PK-4th Grade</i></b>	<b><i>300 Students</i></b>
<b>2025-2026</b>	<b>PK-5th Grade</b>	<b>350 Students</b>
<b>2026-2027</b>	<b>PK-6th Grade</b>	<b>400 Students</b>

**80 students were on the waiting list for 2024-25**

***Tier 1 49 Students- 17 %***

***Tier 2 181 Students- 60 %***

***Tier 3 70 Students- 23 %***





# WGES Partnerships

- PTA
- Wheeler Community Foundation
- OKC Arts Council
- University of Central Oklahoma
- South Rotary Club
- Kiwanis & VFW Post 9265
- InAsMuch Foundation
- Exchange Avenue Church
- Mexican Consulate of Oklahoma City



# WGES Fund-Raising & Grants

- **Walton Family Foundation**
- **Charter School Program (CSP) Grant**
- **InAsMuch Grants**
- **Stronger Connections Grant**
- **Kirkpatrick Foundation Grant**
- **Piñon Foundation Grant**
- **WGES OSO Fun Run Fundraiser**

**Over 2.2 Million Raised so far!**



# Meet our Staff!

## Teaching Team:

15 Classroom Teachers  
1 Special Education Teacher  
1 Guidance Counselor  
1 Reading Interventionist  
1 Behavior Interventionist  
1 Art Teacher  
1 Music Teacher  
1 Physical Education Teacher  
1 STEM Teacher  
10 Teaching Assistants

**33 Teaching Team Members**

## Administrative Team:

1 Head of School  
1 Director of CIA/ Instr. Facilitator  
1 HR & Finance Coordinator  
1 Attendance Clerk  
1 School Nurse  
1 School Social Worker

**6 Administrative Team Members**

# WESTERN GATEWAY DEMOGRAPHICS 24-25

STUDENT COUNT- 314

**BLACK- 4%**

**HISPANIC- 81%**

**WHITE- 11%**

**ASIAN- 3%**

**TWO OR MORE RACES- 3.5%**

**GIFTED & TALENTED- 11%**

**ENGLISH LEARNERS (EL)- 39%**

**IEP- STUDENTS IDENTIFIED WITH SPECIAL NEEDS- 11%**

**BILINGUAL COUNT- 53%**

**FREE & REDUCED LUNCH COUNT- 65%**





## What are parents, students and teachers saying about WGES?

**Parent-** “Nothing is more beautiful than children from other countries, ethnicities, and cultures saying buenos días Maestra, hola...adiós! It’s so beautiful to hear my first language from others that are now welcoming it as their language too!”

**Parent-** “I was so nervous about my daughter learning in Spanish half of the day. I really wanted her to focus more on the English language. I nervous for absolutely no reason. I knew that I had struggled growing up with writing and speaking English since Spanish has always been my first language. I feel like God really handpicked WGES's teachers. My daughter is doing so well in both languages and I could not be more proud. You are all phenomenal, patient and such kind teachers.”

**Student-** “I was really nervous on my first day I didn’t think I could do it....but I can do it now! It feels pretty good to know a different language. I didn’t know my brain could do that!”

**Student-** “Spanish is kind of hard but we can do hard things, if we try.”

**A parent /teacher-** I asked my son, why is it important to learn Spanish and he said, “Grandma and Grandpa only know Spanish.” (meaning to be able to communicate with his grandparents). And as a parent I see him really learning new words. This makes us all happy!

**Teacher-** “I remember in one of my previous interviews, someone told me I would never be a teacher because of my accent. But here at this school, I get to teach in my native language and show my strengths as an educator. I couldn’t be more happy to be a part of this vision, and this South side community!”

**Over 90% of all parents surveyed said they would “highly recommend” our school to their friends and family.**

# We are on this journey together. **Nosotros** estamos en este **viaje** juntos.

**Our students** learn through a **bilingual curriculum**,

become part of a **welcoming community**,

and grow into more **culturally well-rounded learners**,

who are equipped to take on all the opportunities of life!

**Nuestros estudiantes** aprender un plan de estudios **bilingüe**

se convierten en parte de una **comunidad acogedora**,

y se convierten **aprendices culturalmente**

**completos** que están equipados para las oportunidades de la vida!



**Our school mascot is El Oso** who travels the world, exploring and learning. El Oso always comes back excited to share knowledge with others.

**La mascota de nuestra escuela es El Oso** que viaja por el mundo, explorando y aprendiendo. Siempre vuelven emocionados de compartir conocimientos con los demás.

NOSOTROS SOMOS  
UNA COMUNIDAD.



WE ARE A  
COMMUNITY.

Estes es un lugar para todas.  
This is a place for everyone.

WESTERN GATEWAY  
ELEMENTARY

# ¿Cómo se ve y se siente una educación bilingüe? What does a bilingual education look and feel like?

## LAS ESTUDIANTES APRENDERÁN / STUDENTS WILL LEARN:

### ERES SIGNIFICATIVA

Eres única y amada por lo que eres. Puedes pensar, trabajar y hacer grandes cosas.

---

### APRENDER ES SIGNIFICATIVA

La escuela, los maestros, la creatividad, la exploración cognitiva y el bilingüismo son importantes.

---

### LA DIVERSIDAD ES SIGNIFICATIVA

Diferentes orígenes, culturas y perspectivas nos ayudan a trabajar juntos para resolver problemas y alcanzar metas.

### YOU MATTER

You are unique and loved for who you are. You can think, work, and accomplish great things.

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### LEARNING MATTERS

School, teachers, creativity, cognitive exploration, and bilingualism are important.

---

### DIVERSITY MATTERS

Different backgrounds, cultures, and perspectives, help us work together to solve problems and reach goals.

### **INGLES Y ESPANOL**

Obtendrá competencia en lenguaje y alfabetización, desde principiante hasta intermedio a través de sus niveles de grado.

---

### **MATEMÁTICA Y CIENCIA**

Desarrollará su pensamiento crítico y sus habilidades, y profundizará su comprensión de las matemáticas y las ciencias.

---

### **MUSICA Y ARTES**

Crece en creatividad a medida que explores colores, patrones, ritmos y técnicas inspiradas en las artes de todo el mundo.

### **ENGLISH and SPANISH**

You will gain competence in language and literacy, from beginner to intermediate through your grade levels.

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### **MATH and SCIENCE**

You will develop your critical thinking, become more fluent in your abilities, and deepen your understanding of math and science.

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### **MUSIC and ARTS**

You will grow in creativity as you explore colors, patterns, rhythms, and techniques inspired by arts around the globe.

## ACADEMIC ACHIEVEMENT

### LOGRO ACADÉMICO

we value learning  
& **language!**  
¡valoramos el  
aprendizaje y el lenguaje!

we are **thinkers**  
& **workers!**  
¡somos **pensadores**  
y **trabajadores!**

**GLOBAL & CULTURAL  
COMPETENCY**  
**GLOBAL Y CULTURAL  
COMPETENCIA**

we celebrate &  
have **fun!**  
¡celebramos y  
nos **divertimos!**

**BILITERACY &  
BILINGUALISM**  
**BILITERACIA Y  
BILINGÜISMO**

**we help** each other  
along the way!  
¡**nos ayudamos** unos  
a otros en el camino!

**COMMUNITY & GIVING BACK**  
**COMUNIDAD Y REPARACIÓN**



# WESTERN GATEWAY ELEMENTARY SCHOOL CREED



We are Los Osos

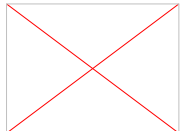
- ★ We are proactive.
- ★ Celebramos nuestras culturas y lenguajes.
- ★ Each day, we promise to be responsible, kind, and helpful.

¡Estamos listos y nunca nos rendimos!





<https://youtu.be/dNJW-ZW3wHU>





# iVAMOS OSOS! LET'S GO BEARS!

WESTERN GATEWAY ELEMENTARY

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

# **WESTERN GATEWAY ELEMENTARY SCHOOL, INC.**

## Minutes

Board of Directors Regular Meeting  
Thursday, December 19, 2024, 11:00 am

This meeting of the Board of Directors of Western Gateway Elementary School, Inc. was held on Thursday, December 19, 2024, at 11:00 am. 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, December 13, 2024, and was posted on December 13, 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 11:03 am. on December 19, 2024.

#### 2. Roll Call

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

#### 3. Update from Heather Zacarias, Head of School

Ms. Zacarias presented the Head of School update, highlighting recruitment strategies. She also provided insights into the performance of Google Ads and progress in student recruitment efforts. The Board received information about the SchoolWorks community needs assessment, which will continue through February. Additionally, an update on the solar project indicated its expected completion by December 16, 2024. Ms. Zacarias reported that WGES has successfully met all accreditation requirements for the 2024-2025 school year. Lastly, the Board was briefed on Middle-of-Year academic achievement data from NWEA and I-Station assessments.

#### 4. Consideration and authorization of the WGES Consent Agenda

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

Ayes: Humphreys, White, Terry, Medina

Nays: None

5. Discussion, consideration, and possible action to approve the contract with Talk Path Live, an online counseling service, to fulfill WGES Individualized Education Plans (IEP) counseling services during a leave of absence for the WGES school counselor.

Ms. Terry made a motion to approve the contract with Talk Path Live. The motion was seconded by Mr. Medina and approved on the following vote:

Ayes: Humphreys, White Terry, Medina  
Nays: None

6. Discussion and consideration of postponing approval of the Participation Agreement between OSDE, PCG, and Western Gateway School District for Medicaid billing under the School-Based Health Services Program, pending audit completion in January 2025.

Mr. White made a motion to postpone the approval of the Participation Agreement between OSDE, PCG, and Western Gateway School District. The motion was seconded by Ms. Terry and approved on the following vote:

Ayes: Humphreys, White Terry, Medina  
Nays: None

7. Discussion, consideration, and possible action to approve the 2024-25 Annual Budget in accordance with the requirements of the Statewide Charter School Board Contract for Charter School Sponsorship.

Mr. White made a motion to postpone the approval the 2024-25 Annual Budget in accordance with the requirements of the Statewide Charter School Board Contract for Charter School Sponsorship. The motion was seconded by Mr. Medina and approved on the following vote:

Ayes: Humphreys, White Terry, Medina  
Nays: None

8. Discussion, consideration, and possible action to approve a Resolution of the Board of Directors for Western Gateway Elementary School to establish a designated board seat to be filled by a parent, grandparent, or legal guardian of a current or former Western Gateway Elementary School student in accordance with the requirements of the Statewide Charter School Board Contract for Charter School Sponsorship.

Mr. White made a motion to approve a Resolution of the Board of Directors for Western Gateway Elementary School to establish a designated board seat to be filled by a parent, grandparent, or legal guardian of a current or former Western Gateway Elementary School student. The motion was seconded by Mr. Medina and approved on the following vote:

Ayes: Humphreys, White Terry, Medina  
Nays: None

9. Discussion, consideration, and possible action to approve the Western Gateway Elementary School Communications

Policy.

Mr. White made a motion to approve the Western Gateway Elementary School Communications Policy. The motion was seconded by Ms. Terry and approved on the following vote:

Ayes: Humphreys, White Terry, Medina

Nays: None

10. Discussion, consideration, and possible action to approve the nomination of Joe Fairbanks as a member of the Board of Directors with a term to begin January 1, 2025.

Mr. Medina made a motion to approve the nomination of Joe Fairbanks as a member of the Board of Directors with a term to begin January 1, 2025. The motion was seconded by Mr. White and approved on the following vote:

Ayes: Humphreys, White Terry, Medina

Nays: None

11. Comments

12. New Business

The Board recommended adding to the January agenda the consideration and action to include 5th grade in the 2025-2026 school year. A vote will be scheduled for the next board meeting in January.

9. Adjournment

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

Ayes: Humphreys, White Terry, Medina

Nays: None

The meeting was adjourned at 11:55 am.

---

Edgar Medina, Board Secretary

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

**MONTHLY FINANCIAL REPORT**

**December 31, 2024 and Year to Date**

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

JACK JENKINS, CPA  
MICHAEL KEMPER, CPA

January 2, 2025

Honorable Board of Trustees  
Western Gateway  
Oklahoma City, Oklahoma

We have compiled the accompanying statement of assets, liabilities, and net assets – cash basis for the Western Gateway as of December 31, 2024, and the related statements of revenues and expenses – cash basis for the six (6) months then ended. Our compilation was performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting and the budget laws of the State of Oklahoma, which is a basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting, in the form of financial statements and supplemental information that is the representation of the management. We have not audited or reviewed the accompanying financial statements and supplemental information and, accordingly, do not express an opinion or any other form of assurance on them. However, we did become aware of a departure from the cash and budgetary basis of accounting that is described in the following paragraph.

The regulatory basis of accounting requires a specific format of presentation of governmental funds and the accompanying presentation does not comply with that format. Additionally, fixed assets and any related debt are not included in the statement of assets, liabilities and net assets presented on a cash basis. Any such accounts are reflected in the statement of revenues and expenses as a corresponding receipt and/or expenditure of funds. The effects of these departures on the financial statements have not been determined.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the school's assets, liabilities, net assets, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Western Gateway.

Sincerely,

*Jenkins & Kemper, CPAs P.C.*

Jenkins & Kemper  
Certified Public Accountants, P.C.



WESTERN GATEWAY ELEMENTARY SCHOOL - 2024-25 FISCAL YEAR  
 STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS  
 AT DECEMBER 31, 2024

	General Fund	Building Fund	Gifts Fund	Activity Fund	Totals
<b>Assets</b>					
Cash	\$ 395,495.06	184,734.90	389,092.03	45,488.66	1,014,810.65
<b>Liabilities</b>					
Outstanding Payments	25,126.13				25,126.13
Reserves	3,662.59				3,662.59
Funds Held for Student Organizations				45,488.66	45,488.66
<b>Total Liabilities</b>	<u>28,788.72</u>		<u>-</u>	<u>45,488.66</u>	<u>74,277.38</u>
<b>Net Assets</b>	<u>\$ 366,706.34</u>	<u>184,734.90</u>	<u>389,092.03</u>		<u>940,533.27</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  
 DECEMBER 31, 2024**

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	TOTALS (MEMO. ONLY)
	GENERAL	SPECIAL REVENUE	EXPENDABLE TRUST FUND	
Revenues				
Local sources	\$ 25,232.81		333,350.00	358,582.81
State sources	1,271,918.71			1,271,918.71
Federal sources	123,847.61			123,847.61
Total revenues	<u>1,420,999.13</u>	<u>-</u>	<u>333,350.00</u>	<u>1,754,349.13</u>
Expenditures				
Instruction	749,744.29		37,736.58	787,480.87
Support services	621,578.33		329,976.45	951,554.78
Operation of non-instructional services	77,911.61			77,911.61
Other uses	2,518.00			2,518.00
Total expenditures	<u>1,451,752.23</u>	<u>-</u>	<u>367,713.03</u>	<u>1,819,465.26</u>
Revenues over (under) expenditures	(30,753.10)	-	(34,363.03)	(65,116.13)
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>\$ 366,706.34</u>	<u>184,734.90</u>	<u>389,092.03</u>	<u>940,533.27</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 12/31/23	% of YTD to Actual	2024-25 Annual Budget	2024-25 Revised Budget	2024-25 As of 12/31/24	% of YTD to Budgeted
<b>Revenue</b>								
Reimbursements	1500	\$ 2,742.33	2,732.32	99.6%	-	-	-	N/A
Donations	1610	11,830.00	5,880.00	49.7%	-	5,202.00	5,202.00	100.0%
Local District Contracts/Refunds	1600	135.20	135.20	100.0%	-	2,400.00	2,400.00	100.0%
Local CNP	1700	38,822.05	16,412.78	42.3%	36,900.00	36,900.00	17,630.81	47.8%
Foundation and Salary Incentive Aid	3210	2,175,098.25	793,588.69	36.5%	2,164,788.38	2,164,788.38	974,154.77	45.0%
Flexible Benefit Allowance	3250	219,110.99	76,329.11	34.8%	214,896.04	214,896.04	107,042.01	49.8%
Reading Sufficiency (prj 367)	3415	23,372.80	23,372.80	100.0%	-	-	-	N/A
State Textbooks (prj 333)	3420	16,935.38	14,838.52	87.6%	17,840.46	17,840.46	17,840.46	100.0%
School Resource Officer (prj 376)	3436	19,873.95	3,027.95	15.2%	163,955.67	163,955.67	163,955.67	100.0%
Maternity Leave (prj 377)	3437	-	-	N/A	-	8,925.80	8,925.80	100.0%
State CNP	3700	1,311.20	-	0.0%	1,300.00	1,300.00	-	0.0%
Title I pt. A (prj 511)	4210	62,350.10	16,275.55	26.1%	83,468.83	84,373.02	904.19	1.1%
Title II pt. A (prj 541)	4271	16,903.56	-	0.0%	16,000.00	12,355.95	12,355.95	100.0%
Special Ed - Prof Dev (prj 615)	4310	400.00	-	0.0%	-	500.00	-	0.0%
Special Ed - Flow Through (prj 621)	4310	45,280.16	6,933.98	15.3%	45,000.00	51,664.39	10,543.84	20.4%
Preschool (prj 641)	4340	378.62	378.62	100.0%	350.00	523.57	523.57	100.0%
Title IV, pt. A (prj 552)	4442	10,129.52	-	0.0%	10,000.00	10,000.00	7,805.44	78.1%
Stronger Connections Grant (prj 715)	4445	124,031.76	19,467.31	15.7%	205,691.44	205,691.44	19,509.90	9.5%
ARP ESSER III LETRS (prj 726)	4689	646.00	-	0.0%	-	-	-	N/A
ESSER III (prj 795)	4689	109,649.41	18,737.57	17.1%	-	-	-	N/A
Federal Meal Reimbursement	4700	139,186.45	61,872.06	44.5%	122,400.00	122,400.00	54,044.28	44.2%
Prior Year Federal Revenue	4000	2,306.15	2,306.15	100.0%	-	18,160.44	18,160.44	100.0%
Correcting Entries	5600	803.24	170.05	21.2%	-	-	-	N/A
<b>Total revenue</b>		<b>3,021,297.12</b>	<b>1,062,458.66</b>	<b>35.2%</b>	<b>3,082,590.82</b>	<b>3,121,877.16</b>	<b>1,420,999.13</b>	<b>45.5%</b>
<b>Expenditures</b>								
Payroll		2,116,344.18	902,410.43	42.6%	2,542,821.02	2,342,983.47	1,012,265.19	43.2%
Accounts Payable		852,977.86	392,216.76	46.0%	937,229.24	1,023,926.43	439,487.04	42.9%
<b>Total expenditures</b>		<b>2,969,322.04</b>	<b>1,294,627.19</b>	<b>43.6%</b>	<b>3,480,050.26</b>	<b>3,366,909.90</b>	<b>1,451,752.23</b>	<b>43.1%</b>
Revenue over (under) expenses		51,975.08	(232,168.53)		(397,459.44)	(245,032.74)	(30,753.10)	
Net Assets (beginning)	6110	343,153.39	343,153.39	100.0%	397,459.44	397,459.44	397,459.44	100.0%
Other Financing Sources (Uses):								
Transfer to Insurance Recovery		(4,667.70)	(4,667.70)		-	-	-	
Lapsed/Estopped		6,998.67	-		-	-	-	
<b>Ending Net Assets</b>		<b>\$ 397,459.44</b>	<b>106,317.16</b>		<b>0.00</b>	<b>152,426.70</b>	<b>366,706.34</b>	

## **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>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
Donations - Inasmuch (prj 001)	\$ 5,202.00	-	-	5,202.00	-	-	-
Local Child Nutrition Program	17,630.81	-	376.00	9,119.06	3,197.50	3,434.25	1,504.00
State Aid	974,154.77	-	194,830.95	194,830.96	194,830.95	194,830.96	194,830.95
Flexible Benefits Allowance	107,042.01	-	19,340.64	20,009.78	19,675.22	19,675.21	28,341.16
State Textbooks (prj 333)	17,840.46	-	17,840.46	-	-	-	-
School Resource Officer (prj 376)	163,955.67	-	163,955.67	-	-	-	-
Maternity Leave (prj 377)	8,925.80	-	-	-	8,033.22	892.58	-
Title I, pt. A (prj 511)	904.19	-	-	-	-	904.19	-
Title II, pt. A (prj 541)	12,355.95	-	-	-	-	12,355.95	-
Title IV, Student Support (prj 552)	7,805.44	-	-	-	-	7,805.44	-
Special Education (prj 621)	10,543.84	-	-	-	-	10,543.84	-
Special Education - Preschool (prj 641)	523.57	-	-	-	-	523.57	-
Stronger Connections Grant (prj 715)	37,670.34	-	18,160.44	-	-	19,509.90	-
Erate	2,400.00	2,400.00	-	-	-	-	-
Federal Child Nutrition Program	54,044.28	-	-	-	10,676.19	31,619.74	11,748.35
	<u>\$ 1,420,999.13</u>	<u>2,400.00</u>	<u>414,504.16</u>	<u>229,161.80</u>	<u>236,413.08</u>	<u>302,095.63</u>	<u>236,424.46</u>

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

<b>Classification (Project-Object)</b>	<b>Object</b>	<b>2023-24 Actuals</b>	<b>2024-25 Annual Budget</b>	<b>2024-25 Revised Budget</b>	<b>2024-25 As of 12/31/24</b>	<b>% of YTD to Budg.</b>
<b>General Fund Local prj Codes</b>						
Salaries	100	\$ 1,268,408.57	1,582,000.00	1,500,000.00	640,025.40	42.67%
Employee Benefits	200	296,812.71	367,660.75	335,100.00	144,052.86	42.99%
Worker's Comp./State Unempl.	270-280	1,836.00	12,500.00	12,518.00	2,518.00	20.12%
Administrative Services	310	16,606.80	18,500.00	18,200.00	6,750.00	37.09%
Educational Services	320	20,759.50	20,500.00	20,500.00	5,765.00	28.12%
Accounting and Other Prof Svcs	330	25,350.00	26,000.00	25,750.00	15,300.00	59.42%
Medical Services	336	49,884.16	77,000.00	77,000.00	27,812.04	36.12%
Security Services	344	450.00	8,400.00	8,370.00	-	0.00%
Technology Related Services	346	298.05	300.00	300.00	-	0.00%
Legal Services	350	11,000.00	12,000.00	12,000.00	8,025.00	66.88%
Professional Development	359	540.00	3,400.00	3,369.00	119.00	3.53%
Water Service	411	9,095.12	10,000.00	10,000.00	7,728.43	77.28%
Cleaning Services	421	76,085.00	75,000.00	75,000.00	40,196.40	53.60%
Disposal Services	423	3,511.35	3,550.00	4,800.00	2,297.84	47.87%
Pest Control	424	700.00	1,200.00	1,200.00	350.00	29.17%
Lawn Care Services	426	12,156.30	27,000.00	27,000.00	9,226.99	34.17%
Repairs and Maintenance Services	430	57,095.40	58,000.00	66,543.71	28,711.88	43.15%
Student Transportation	511	510.00	-	-	-	N/A
Insurance Services	520	81,928.00	89,000.00	88,558.00	88,558.00	100.00%
Communications Services	530	12,053.91	12,500.00	13,469.99	8,111.24	60.22%
Advertising	540	697.02	700.00	1,700.00	349.50	20.56%
Printing Services	550	844.25	850.00	3,887.00	1,041.67	26.80%
Out-of-District Travel	580	317.55	350.00	5,100.00	4,283.71	83.99%
General Supplies	600	8,560.12	8,500.00	62,500.00	5,369.67	8.59%
Building/Janitorial Supplies	618	14,676.17	15,000.00	28,500.00	7,751.63	27.20%
Electricity	624	24,640.80	25,000.00	25,000.00	19,411.14	77.64%
Natural Gas	627	6,508.41	7,000.00	7,000.00	1,788.63	25.55%
Books	640	29,176.05	10,000.00	6,078.80	78.80	1.30%
Furniture and Fixtures	651	999.76	4,000.00	3,636.55	3,636.55	100.00%
Technology Supply/Software	653	22,703.35	35,000.00	43,250.00	28,322.58	65.49%
Awards, Gifts, Decorations	680	1,918.65	2,500.00	2,600.00	89.94	3.46%
Landscaping	714	2,099.25	5,000.00	5,000.00	2,899.01	57.98%
Equipment	730	30,248.80	5,500.00	5,400.00	5,303.25	98.21%
Sponsor Fees	805	21,750.99	22,000.00	25,000.00	9,741.55	38.97%
Dues and Fees	810	8,081.28	8,100.00	7,649.00	4,643.60	60.71%
Registrations	860	762.00	800.00	5,700.00	678.00	11.89%
Reimbursement/Correcting Entries	900	803.24	-	-	-	N/A
Subtotal		<u>2,119,868.56</u>	<u>2,554,810.75</u>	<u>2,537,680.05</u>	<u>1,130,937.31</u>	<u>44.57%</u>
<b>Child Nutrition Program</b>						
Cleaning/Disposal Services	420	1,450.00	1,000.00	1,600.00	1,050.00	65.63%
Repairs	430	-	350.00	330.00	330.00	100.00%
Food Service Management	570	170,159.81	157,250.00	200,000.00	75,088.31	37.54%
Kitchen Products and Supplies	600	11,065.38	2,000.00	1,500.00	1,443.30	96.22%
Subtotal		<u>182,675.19</u>	<u>160,600.00</u>	<u>203,430.00</u>	<u>77,911.61</u>	<u>38.30%</u>
<b>Flexible Benefit Allow. (prj 331-335)</b>						
Salaries/Employee Benefits	100-299	212,255.99	240,000.00	240,000.00	98,355.64	40.98%
<b>State Textbooks (prj 333)</b>						
Books	640	16,935.38	-	-	-	N/A
Subtotal		<u>16,935.38</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>

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

<b>Classification (Project-Object)</b>	<b>Object</b>	<b>2023-24 Actuals</b>	<b>2024-25 Annual Budget</b>	<b>2024-25 Revised Budget</b>	<b>2024-25 As of 12/31/24</b>	<b>% of YTD to Budg.</b>
<b>Reading Sufficiency (prj. 367)</b>						
Professional Development	359	2,400.00	-	-	-	N/A
General Supplies	600	30,144.06	-	1,301.00	301.00	23.14%
Registrations	860	1,570.00	-	1,500.00	1,500.00	100.00%
Subtotal		<u>34,114.06</u>	<u>-</u>	<u>2,801.00</u>	<u>1,801.00</u>	64.30%
<b>School Resource Officer (prj 376)</b>						
Security Services	344	7,646.00	800.00	630.00	630.00	100.00%
Bldg Repair/Maint	430	2,310.00	157,655.67	100,000.00	-	0.00%
Technology/Furniture and Fixtures	650	-	5,500.00	5,392.42	5,392.42	100.00%
Equipment	700	9,917.95	-	-	-	N/A
Subtotal		<u>19,873.95</u>	<u>163,955.67</u>	<u>106,022.42</u>	<u>6,022.42</u>	5.68%
<b>Title I, Part A (prj 511)</b>						
Salaries/Employee Benefits	100-299	86,347.36	107,968.83	105,528.97	54,172.75	51.33%
General Supplies	600	-	1,500.00	1,200.00	-	0.00%
Subtotal		<u>86,347.36</u>	<u>109,468.83</u>	<u>106,728.97</u>	<u>54,172.75</u>	50.76%
<b>Special Ed. Prof Dev (prj 615)</b>						
Registrations	860	400.00	-	500.00	-	0.00%
Subtotal		<u>400.00</u>	<u>-</u>	<u>500.00</u>	<u>-</u>	0.00%
<b>Special Ed. (prj. 621)</b>						
Salaries/Employee Benefits	100-299	29,000.00	40,000.00	45,295.00	26,883.79	59.35%
Medical Services	336	15,749.72	5,000.00	6,369.39	6,369.39	100.00%
Subtotal		<u>44,749.72</u>	<u>45,000.00</u>	<u>51,664.39</u>	<u>33,253.18</u>	64.36%
<b>Preschool (prj. 641)</b>						
Medical Services	336	378.62	523.57	523.57	523.57	100.00%
Subtotal		<u>378.62</u>	<u>523.57</u>	<u>523.57</u>	<u>523.57</u>	100.00%
<b>Stronger Connections Grant (prj 715)</b>						
Salaries/Employee Benefits	100-299	113,988.54	205,191.44	117,059.50	48,774.75	41.67%
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	500.00	-	0.00%
Dues, Fees and Registrations	800	13,420.80	-	-	-	N/A
Subtotal		<u>142,192.20</u>	<u>205,691.44</u>	<u>117,559.50</u>	<u>48,774.75</u>	41.49%
<b>ARP ESSER III LETRS (prj 726)</b>						
Salaries/Employee Benefits	100-299	645.90	-	-	-	N/A
Subtotal		<u>645.90</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
<b>ESSER III (prj 795)</b>						
Salaries/Employee Benefits	100-299	108,885.11	-	-	-	N/A
Subtotal		<u>108,885.11</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
<b>Grand Total</b>						
		<u>2,969,322.04</u>	<u>3,480,050.26</u>	<u>3,366,909.90</u>	<u>1,451,752.23</u>	43.12%
Payroll Expenses	100-200	2,116,344.18	2,542,821.02	2,342,983.47	1,012,265.19	43.20%
Non-Payroll Expenses	300-900	852,977.86	937,229.24	1,023,926.43	439,487.04	42.92%
Totals		<u>\$ 2,969,322.04</u>	<u>3,480,050.26</u>	<u>3,366,909.90</u>	<u>1,451,752.23</u>	43.12%

**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	199,343.01	87,610.66
October	139,858.71	74,400.95	179,819.33	72,993.78	200,837.63	63,268.62
November	136,577.50	40,878.23	175,524.59	49,333.21	200,121.29	51,074.67
December	136,016.04	56,607.85	170,837.07	54,939.40	197,661.80	78,967.17
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>1,012,265.19</u>	<u>439,487.04</u>
		<u>2,373,304.76</u>		<u>2,969,322.04</u>		<u>1,451,752.23</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	139,499.79	56,087.07	178,719.41	86,812.63	199,343.01	87,610.66
October	139,858.71	74,400.95	179,819.33	72,993.78	200,837.63	63,268.62
November	136,577.50	40,878.23	175,524.59	49,333.21	200,121.29	51,074.67
December	136,016.04	56,607.85	170,837.07	54,939.40	197,661.80	78,967.17
January	-	-	-	-	-	-
February	-	-	-	-	-	-
March	-	-	-	-	-	-
April	-	-	-	-	-	-
May	-	-	-	-	-	-
June	-	-	-	-	-	-
	<u>\$ 700,407.45</u>	<u>346,409.02</u>	<u>902,410.43</u>	<u>392,216.76</u>	<u>1,012,265.19</u>	<u>439,487.04</u>
		<u>1,046,816.47</u>		<u>1,294,627.19</u>		<u>1,451,752.23</u>



**Western Gateway Elementary School Inc.****Revenue/Expenditure Summary****Options:** Fund: 21, Date Range: 7/2/2024 - 12/31/2024

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

## Western Gateway Elementary School Inc.

## Revenue/Expenditure Summary

Options: Fund: 81, Date Range: 7/2/2024 - 12/31/2024

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
001 INASMUCH FOUNDATION	\$326,639.34	\$0.00	\$0.00	\$38,451.10	\$288,188.24	\$22,848.90	\$265,339.34
002 WCF DONATION	\$80,229.58	\$317,000.00	\$0.00	\$316,200.00	\$81,029.58	\$307,800.00	(\$226,770.42)
005 CROSSFIRST BANK (PLAYGROUND)	\$2,666.05	\$0.00	\$0.00	\$702.36	\$1,963.69	\$2,023.34	(\$59.65)
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	\$7,746.31	\$6,926.95	\$6,926.69	\$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	\$698.22	\$1,199.21	\$1,640.04	(\$440.83)
016 MUSIC PROGRAM	\$900.00	\$0.00	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00
017 ROTARY STEM	\$0.00	\$4,200.00	\$0.00	\$3,533.59	\$666.41	\$466.96	\$199.45
285 CNP LOCAL	\$44.30	\$150.00	\$0.00	\$42.50	\$151.80	\$151.80	\$0.00
<b>Total</b>	<b>\$423,455.06</b>	<b>\$333,350.00</b>	<b>\$0.00</b>	<b>\$367,713.03</b>	<b>\$389,092.03</b>	<b>\$341,857.73</b>	<b>\$47,234.30</b>

**Western Gateway Elementary School Inc.****Revenue/Expenditure Summary****Options:** Fund: 60, Date Range: 7/2/2024 - 12/31/2024

	<b>Begin Balance</b>	<b>Receipts</b>	<b>Adjusting Entries</b>	<b>Payments</b>	<b>Cash End Balance</b>	<b>Unpaid POs</b>	<b>End Balance</b>
800 SCHOOL ACTIVITY SUBACCOUNTS	\$0.00	\$866.50	\$0.00	\$0.00	\$866.50	\$0.00	\$866.50
815 WGES GENERAL ACTIVITY	\$29,602.76	\$26,797.04	\$0.00	\$13,358.32	\$43,041.48	\$2,639.09	\$40,402.39
816 OSO FAMILY FUND	\$1,234.99	\$649.00	\$0.00	\$303.31	\$1,580.68	\$0.00	\$1,580.68
<b>Total</b>	<b>\$30,837.75</b>	<b>\$28,312.54</b>	<b>\$0.00</b>	<b>\$13,661.63</b>	<b>\$45,488.66</b>	<b>\$2,639.09</b>	<b>\$42,849.57</b>

**Western Gateway Elementary School Inc.**

**Encumbrance Register**

**Options:** Year: 2024-2025, Date Range: 12/1/2024 - 6/30/2025, Fund(s): GENERAL FUND

<b>Fund</b>	<b>PO No</b>	<b>Date</b>	<b>Vendor No</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
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	-150.00
11	11	07/01/2024	37	BRIDGE TOWER OpCo, LLC	PUB SHEET	-0.50
11	14	07/01/2024	154	CHOICE ENTERPRISES LLC	SPRINKLER REPAIRS	-2,000.00
11	19	07/01/2024	155	COMMITTEE FOR CHILDREN	COUNSELOR CURRICULUM	-1,000.00
11	21	07/01/2024	144	COUNCIL FOR EXCEPTIONAL CHILDREN	MEMBERSHIP AND PD	-2,000.00
11	26	07/01/2024	99	DIDAX INCORPORATED	INSTRUCTIONAL SUPPLIES	-500.00
11	27	07/01/2024	103	DLENM - LA COSECHA	PROFESSIONAL DEVELOPMENT	-2,500.00
11	38	07/01/2024	175	IMAGINATION STATION INC.	ONLINE CURRICULUM	-3,868.00
11	43	07/01/2024	28	LAKESHORE LEARNING	CURRICULUM DEV AND INSTR TECH SUPPLIES	-13,000.00
11	48	07/01/2024	72	MODERN ENVIRONMENT	GROUPS MAINTENANCE	-10,543.34
11	50	07/01/2024	111	NOBLE FIRE AND SAFETY	FIRE EXTINGUISHERS/SPRINKLERS INSPECTION UPDATE	-18.50
11	55	07/01/2024	118	OKLAHOMA ASSOC. FOR BILINGUAL EDUC.	OABE ANNUAL FALL CONFERENCE FOR TEACHERS	-500.00
11	56	07/01/2024	160	OKLAHOMA CITY PUBLIC WORKS DEPT	SPEED HUMPS	-2,500.00
11	65	07/01/2024	171	PACIFIC LEARNING INC.	RSA CURRICULUM	-1,000.00
11	66	07/01/2024	162	PAYNE EDUCATION CENTER	SPECIAL EDUCATION TRAINING	-500.00
11	67	07/01/2024	153	PBISAPPS	STRONGER CONNECTIONS GRANT - SOFTWARE	-100.00
11	69	07/01/2024	77	PROFESSIONAL OKLAHOMA EDUCATORS	WORKSHOP	50.00
11	70	07/01/2024	30	QUINTELLA PRINTING	NAME BADGES/PARKING SAFETY SIGNAGE	-1,000.00
11	80	07/01/2024	106	SAM'S CLUB MASTERCARD	DECEMBER CREDIT CARD PAYMENT	-471.20
11	97	07/01/2024	169	TEXAS ASSOC FOR BILINGUAL EDUCATION	RSA PROF DEV WORKSHOP	-500.00
11	100	07/01/2024	75	THE UNIVERSITY OF OKLAHOMA-ELQA	CENTER FOR EARLY CHILDHOOD PD	-150.00
11	105	07/01/2024	97	TWO KINGS CONSULTING	ELL TESTING	-3,680.00
11	106	07/01/2024	57	ULINE SHIPPING SUPPLIES	PARKING LOT SIGNAGE/CLASSROOM MATERIALS	-1,000.00
11	126	12/05/2024	198	FERGUSON ENTERPRISES LLC	PLUMBING SUPPLIES	500.00
11	127	12/05/2024	199	EXPLORE LEARNING REFLEX	REFLEX SEAT LICENSE	116.67

<b>Non-Payroll Total:</b>	<b>(\$46,314.87)</b>
<b>Payroll Total:</b>	<b>(\$21,667.84)</b>
<b>Balance Forward:</b>	<b>\$3,396,788.05</b>
<b>Report Total:</b>	<b>\$3,328,805.34</b>

## Payment Register

Options: Year: 2024-2025, Fund Account: GENERAL FUND, Date Range: 12/1/2024 - 6/30/2025, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
342	12/05/2024	53	ARTS COUNCIL				\$1,186.00
343	12/05/2024	197	CHAMBER DIRECTORY SERVICES				\$229.00
344	12/05/2024	70	CITY OF OKC				\$453.28
345	12/05/2024	110	COOPER PROJECT ADVISORS, LLC				\$1,835.00
346	12/05/2024	145	DEIGHAN EDUCATION LLC				\$3,750.00
347	12/05/2024	20	ELITE TECHNOLOGY SOLUTIONS,				\$2,145.00
348	12/05/2024	55	EVALUATION WORKS, LLC				\$7,920.00
349	12/05/2024	181	FOCAL POINTE OF OKLAHOMA, L				\$759.92
350	12/05/2024	73	KEYSTONE FOODSERVICE				\$16,493.25
351	12/05/2024	58	MEDINA HANDYMAN SERVICES				\$6,899.10
352	12/05/2024	157	PHILLIPS MURRAH P.C.				\$2,850.00
353	12/05/2024	63	R.K. BLACK, INC.				\$391.84
354	12/05/2024	26	STAPLES BUSINESS CREDIT				\$138.22
355	12/05/2024	80	TODAY'S THERAPY SOLUTIONS				\$16,305.00
356	12/05/2024	71	WM CORPORATE SERVICES, INC.				\$379.45
357	12/05/2024	106	SAM'S CLUB MASTERCARD				\$3,277.79
358	12/12/2024	27	AMAZON CAPITAL SERVICES				\$284.47
359	12/12/2024	102	BLEDSON, HEWETT AND GULLEKS				\$6,000.00
360	12/11/2024	12	MIDFIRST BANK				\$52.50
361	12/18/2024	98	CENTER FOR RESPONSIVE SCHOO				\$279.00
362	12/18/2024	15	OKLAHOMA CONSULTING AND A				\$2,050.00
363	12/18/2024	69	OG&E				\$1,326.14
364	12/18/2024	78	OKCPS FINANCIAL SERVICES - TR				\$1,948.31
365	12/18/2024	79	ONG				\$604.72
366	12/18/2024	63	R.K. BLACK, INC.				\$1,409.18
413	01/02/2025	50	CLASSIC PAPER SUPPLY INC.				\$1,449.10
414	01/02/2025	110	COOPER PROJECT ADVISORS, LLC				\$1,835.00
415	01/02/2025	20	ELITE TECHNOLOGY SOLUTIONS,				\$2,145.00
416	01/02/2025	106	SAM'S CLUB MASTERCARD				\$28.80
417	01/02/2025	161	THE PE SPECIALIST				\$249.00
418	01/02/2025	80	TODAY'S THERAPY SOLUTIONS				\$4,620.00
419	01/08/2025	70	CITY OF OKC				\$412.68
420	01/08/2025	55	EVALUATION WORKS, LLC				\$5,410.00
421	01/08/2025	181	FOCAL POINTE OF OKLAHOMA, L				\$759.93
422	01/08/2025	73	KEYSTONE FOODSERVICE				\$17,998.76
423	01/08/2025	58	MEDINA HANDYMAN SERVICES				\$9,299.10
424	01/08/2025	157	PHILLIPS MURRAH P.C.				\$2,125.00
425	01/08/2025	63	R.K. BLACK, INC.				\$105.98
426	01/08/2025	188	TALKPATH LIVE				\$652.73
427	01/08/2025	71	WM CORPORATE SERVICES, INC.				\$379.98
<b>Non-Payroll Total:</b>							<b>\$126,438.23</b>
<b>Payroll Total:</b>							<b>\$197,661.80</b>
<b>Balance Forward:</b>							<b>\$1,175,123.26</b>
<b>Total:</b>							<b>\$1,499,223.29</b>



**BLEDSON, HEWETT & GULLEKSON**  
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December 6, 2024

Ms. Heather Zacarias, Head of School  
Western Gateway Elementary School  
1300 SW 15<sup>th</sup> Street  
Oklahoma City, Oklahoma 73108

Dear Ms. Zacarias:

Listed below are the audit exceptions and recommendations from the final audit work we performed for you. These items are referred to in your audit report. Please review them very carefully, along with the review copy of your audit report. If you have questions or desire additional information, please call us so that any discrepancies may be resolved.

**No exceptions noted.**

We take this opportunity to thank you and your professional staff for the outstanding cooperation and invaluable assistance you gave us during our recent onsite audit work.

Sincerely,

Christopher P. Gullekson

For

Bledsoe, Hewett & Gullekson  
Certified Public Accountants, PLLLP

**FINANCIAL STATEMENTS – REGULATORY BASIS  
AND REPORTS OF INDEPENDENT AUDITOR**

**WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026  
OKLAHOMA COUNTY, OKLAHOMA**

**JUNE 30, 2024**

Audited by

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

**BROKEN ARROW, OK**

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026  
OKLAHOMA COUNTY, OKLAHOMA  
SCHOOL DISTRICT OFFICIALS  
JUNE 30, 2024

**BOARD OF EDUCATION**

**Board President**

Blair Humphreys

**Board Vice-President**

Pete White

**Board Clerk**

Edgar Medina

**Member**

Ashley Terry

**Head of School**

Heather Zacarias

**Treasurer**

Jack H. Jenkins, CPA

**Encumbrance Clerk**

Diana Bedwell

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



WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026  
 OKLAHOMA COUNTY, OKLAHOMA  
 JUNE 30, 2024

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WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026  
OKLAHOMA COUNTY, OKLAHOMA  
JUNE 30, 2024

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of Education  
Western Gateway Elementary School District No. E-026  
Oklahoma City, Oklahoma County, Oklahoma

### *Report on the Audit of the Financial Statements*

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of the Western Gateway Elementary School District No. E-026, Oklahoma City, Oklahoma County Oklahoma (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

In our opinion, except for the effects of the matter discussed in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" section of our report, the combined financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balances arising from regulatory basis transactions of each fund type and account group of the District as of June 30, 2024, and the revenues it received and expenditures it paid and encumbered for the year then ended, in accordance with the financial reporting provisions of the Oklahoma State Department of Education as described in Note 1.

### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2024, or the revenues, expenses, and changes in net position and, where applicable, cash flows thereof for the year then ended.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and qualified audit opinions.

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

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

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 to the financial statements, to meet the financial reporting requirements of the Oklahoma State Department of Education, the financial statements are prepared by the District, on the basis of the financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education as described in Note 1, to meet the financial reporting requirements of the State of Oklahoma; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the fund type and account group financial statements-regulatory basis that collectively comprise the District's basic financial statements. The accompanying combining financial statements-regulatory basis and other supplementary information and schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements-regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the fund type and account group financial statements within the combined financial statements-regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the financial statements being prepared in compliance with the regulatory basis as prescribed by the Oklahoma State Department of Education as discussed in Note 1, the combining financial statements-regulatory basis and other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the combined financial statements-regulatory basis as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

***Bledsoe, Hewett & Gullekson***

Bledsoe, Hewett & Gullekson  
Certified Public Accountants, PLLLP

December 6, 2024



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

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Honorable Board of Education  
Western Gateway Elementary School District No. E-026  
Oklahoma City, Oklahoma County, Oklahoma

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the fund type and account group financial statements – regulatory basis of the Western Gateway Elementary School District No. E-026, Oklahoma City, Oklahoma County, Oklahoma (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 6, 2024, which was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States because the presentation followed the regulatory basis of accounting for Oklahoma school districts as provided by the Oklahoma State Department of Education. However, our report was qualified because the omission of the general fixed asset account group results in an incomplete presentation with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bledsoe, Hewett & Gullekson*

Bledsoe, Hewett & Gullekson  
Certified Public Accountants, PLLLP

December 6, 2024

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
DISPOSITION OF PRIOR YEAR'S SIGNIFICANT DEFICIENCIES AND MATERIAL  
INSTANCES OF NONCOMPLIANCE  
JUNE 30, 2024

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



WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
SCHEDULE OF AUDIT RESULTS, FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2024

**Section 1** – Summary of Auditor’s Results:

1. An adverse opinion was issued on the combined financial statements in conformity with generally accepted accounting principles, and an unmodified opinion was issued on the combined financial statements in conformity with a regulatory basis of accounting prescribed by the Oklahoma State Department of Education.
2. The audit did not identify any material weaknesses and did not report any significant deficiencies not considered to be material weaknesses in the internal controls over financial reporting.
3. The audit disclosed no instances of noncompliance which are material to the financial statements.

**Section 2** – Findings relating to the financial statements required to be reported in accordance with GAGAS:

NONE

**COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS**

WESTERN GATEWAY ELEMENTARY SCHOOL, NO. E-026, OKLAHOMA COUNTY  
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -  
 REGULATORY BASIS - ALL FUND TYPES AND ACCOUNT GROUPS  
 JUNE 30, 2024

<u>ASSETS</u>	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	TOTALS (MEMORANDUM ONLY)
	GENERAL FUND	BUILDING FUND	EXPENDABLE TRUST AND AGENCY FUNDS	
Cash	\$ 632,527	184,735	454,293	1,271,555
 <u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Warrants/checks payable	\$ 175,115			175,115
Encumbrances	59,953			59,953
Funds held for school organizations			30,838	30,838
Total liabilities	235,068	0	30,838	265,906
Fund Balances:				
Restricted		184,735	423,455	608,190
Unassigned	397,459			397,459
Cash fund balances	397,459	184,735	423,455	1,005,649
Total Liabilities and Fund Balance	\$ 632,527	184,735	454,293	1,271,555

The notes to the financial statements are an integral part of this statement.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH FUND BALANCE  
 REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED JUNE 30, 2024

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	TOTALS (MEMORANDUM ONLY)
	GENERAL	BUILDING	EXPENDABLE TRUST FUNDS	
<b>Revenues:</b>				
Local sources	\$ 53,529		797,158	850,687
State sources	2,455,703	125,821		2,581,524
Federal sources	511,262			511,262
Interest earnings	1			
Non-revenue receipts	803			803
<b>Total revenues</b>	<b>3,021,298</b>	<b>125,821</b>	<b>797,158</b>	<b>3,944,277</b>
<b>Expenditures:</b>				
Instruction	1,590,763		33,183	1,623,946
Support services	1,195,081		959,535	2,154,616
Operation of noninstruction services	182,675			182,675
Other outlays:				
Correcting entry	803			803
<b>Total expenditures</b>	<b>2,969,322</b>	<b>0</b>	<b>992,718</b>	<b>3,962,040</b>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	51,976	125,821	(195,560)	(17,763)
Other financing sources (uses):				
Transfers in (out)	(4,668)		4,668	0
Adjustments to prior year encumbrances	6,998			6,998
<b>Total other financing sources (uses):</b>	<b>2,330</b>	<b>0</b>	<b>4,668</b>	<b>6,998</b>
Excess of revenues collected over (under) expenditures	54,306	125,821	(190,892)	(10,765)
Cash fund balance, beginning of year	343,153	58,914	614,347	1,016,414
Cash fund balance, end of year	<b>\$ 397,459</b>	<b>184,735</b>	<b>423,455</b>	<b>1,005,649</b>

The notes to the financial statements are an integral part of this statement.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND  
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2024

	GENERAL FUND		
	Original / Final Budget	Actual	Prior Year (Memorandum Only)
<b>Revenues Collected:</b>			
Local sources	\$ 39,596	53,529	59,205
State sources	2,123,688	2,455,703	1,822,273
Federal sources	738,205	511,262	755,159
Interest earnings		1	
Non-revenue receipts		803	42
Total revenues collected	2,901,489	3,021,298	2,636,679
<b>Expenditures:</b>			
Instruction	1,858,185	1,590,763	1,282,345
Support services	1,201,143	1,195,081	949,547
Operation of noninstructional services	182,675	182,675	141,413
<b>Other outlays:</b>			
Clearing account	1,836		
Correcting entry	803	803	
Total expenditures	3,244,642	2,969,322	2,373,305
Excess of revenues collected over (under) expenditures before other financing sources (uses):	(343,153)	51,976	263,374
<b>Other financing sources (uses):</b>			
Transfers in (out)		(4,668)	
Adjustments to prior year encumbrances		6,998	725
Total other financing sources (uses):	0	2,330	725
Excess of revenues collected over (under) expenditures	(343,153)	54,306	264,099
Cash fund balance, beginning of year	343,153	343,153	79,054
Cash fund balance, end of year	\$ 0	397,459	343,153

The notes to the combined financial statements are an integral part of this statement

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND  
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2024

	BUILDING FUND		
	Original / Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
State sources	\$ 55,000	125,821	58,914
Expenditures:			
Support services	113,914	0	0
Excess of revenues collected over (under) expenditures	(58,914)	125,821	58,914
Cash fund balance, beginning of year	58,914	58,914	0
Cash fund balance, end of year	\$ 0	184,735	58,914

The notes to the combined financial statements are an integral part of this statement

**NOTES TO COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS**

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements of the Western Gateway Elementary School District, No. E-026 (the “District”), have been prepared in conformity with another comprehensive basis of accounting prescribed by the Oklahoma State Department of Education as authorized by Oklahoma Statutes. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with the accounting principles generally accepted in the United States of America. The District’s accounting policies are described in the following notes that are an integral part of the District’s financial statements.

**A. Reporting Entity**

The District’s first year of operation was the 2023-24 fiscal year. Western Gateway Elementary School, Inc., is a not-for-profit corporation in the State of Oklahoma filed with the secretary of state of Oklahoma and was formed for the benefit of a school to be called Western Gateway Elementary School. The District is recognized by the Internal Revenue Service as an exempt organization under section 501(C)(3) of the Internal Revenue Service Code for the benefit of the Western Gateway School District. The District was formed under provisions of the Oklahoma Charter Schools Act through a contract with Independent School District No. 89 of Oklahoma County, Oklahoma (Oklahoma City Public Schools), as its sponsoring school, a political subdivision of the state. The District is also a corporate body for public purposes created under Title 70 of the Oklahoma Statutes and accordingly is a separate entity for operating and financial reporting purposes. The District is part of the public school system of Oklahoma under the general direction and control of the State Board of Education and is financially dependent on State of Oklahoma support. The general operating authority for the public school system is the Oklahoma School Code contained in Title 70, Oklahoma Statutes.

The governing body of the District is the Board of Education composed of appointed members. The appointed Head of Schools is the executive officer of the District.

In evaluating how to define the District, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria established by the Governmental Accounting Standards Board (GASB). The basic – but not the only – criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering



WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

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

**A. Reporting Entity – cont'd**

whether the activity benefits the District and/or its citizens, or whether the activity is conducted within the geographic boundaries of the District and is generally available to its patrons. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no potential component units included in the District's reporting entity.

**B. Measurement Focus**

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain District functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: Governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

**Governmental Fund Types**

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds).

General Fund – The general fund is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include state and local reimbursements, state funding under the Foundation and Incentive Aid Program, federal programs and child nutrition program collections. Expenditures include all costs associated with the daily operations of the schools except for programs funded for building repairs and maintenance, school construction and debt service on bonds and other long-term debt. The general fund includes federal and state restricted monies that must be expended for specific programs.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

B. Measurement Focus - cont'd

Special Revenue Funds – Special revenue funds account for revenue sources that are restricted to expenditures for specific purposes. The special revenue funds typically include the building, co-op and child nutrition funds. The District did not maintain a co-op or child nutrition fund during the 2023-24 fiscal year.

Building Fund – The building fund consists solely of monies derived from the Redbud Grant for the purpose of erecting, remodeling, repairing, or maintaining school buildings and for purchasing furniture, equipment and computer software to be used on or for school district property, for paying energy and utility costs, for purchasing telecommunications services, for paying fire and casualty insurance premiums for school facilities, for purchasing security systems, and for paying salaries of security personnel.

Co-op Fund – The co-op fund is established when the Boards of Education of two or more school districts enter into cooperative agreements and maintain joint programs. The revenues necessary to operate a cooperative program can come from federal, state, or local sources, including the individual contributions of participating school districts. The expenditures for this fund would consist of those necessary to operate and maintain the joint programs.

Child Nutrition Fund - The child nutrition fund consists of monies derived from federal and state financial assistance and food sales. This fund is used to account for the various nutrition programs provided to students. The District operates their child nutrition program within the general fund.

Debt Service Fund – The debt service fund is the District's sinking fund and is used to account for the accumulation of financial resources for the payment of general long-term (including judgments) debt principal, interest and related costs. The primary revenue sources are local property taxes levied specifically for debt service and interest earnings from temporary investments. The District did not maintain this fund during the 2023-24 fiscal year.

Capital Projects Fund – The capital projects fund is the District's bond fund and is used to account for the proceeds of bond sales to be used exclusively for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities and acquiring transportation equipment. The District did not maintain this fund during the 2023-24 fiscal year.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

B. Measurement Focus – cont'd

**Fiduciary Fund Types**

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District. The terms “nonexpendable” and “expendable” refer to whether or not the District is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the District holds on behalf of others as their agent and do not involve measurement of results of operation.

Expendable Trust Funds – Expendable trust funds typically include the gifts and endowments fund, worker’s compensation fund and the insurance recovery fund. The District maintained a gift and endowment fund and an insurance recovery fund during the 2023-24 fiscal year.

Gifts and Endowments Fund – The gifts and endowments fund receives its assets by way of philanthropic foundations, individuals, or private organizations for which no repayment or special service to the contributor is expected. This fund is used to promote the general welfare of the District.

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

Agency Fund – The agency fund is the school activities fund which is used to account for monies collected principally through the fundraising efforts of students and District-sponsored groups. The administration is responsible, under the authority of the Board, for collecting, disbursing and accounting for these activity funds.

**Account Groups**

An account group is not a fund and consists of a self-balancing set of accounts used only to establish accounting control over long-term debt and fixed assets.

General Long-Term Debt Account Group – This account group is established to account for all the long-term debt of the District, which is offset by the amount available in the debt service fund and the amount to be provided in future years to complete retirement of the debt principal. It is also used to account for other liabilities (judgments and lease purchases) which are to be paid from funds provided in future years.

General Fixed Assets Account Group – This account group is used by governments to account for the property, plant and equipment of the school district. The District does not have any fixed assets to include in this group in its financial statements.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

B. Measurement Focus – cont'd

**Memorandum Only - Total Column**

The total column on the combined financial statements – regulatory basis is captioned “memorandum only” to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with accounting principles generally accepted in the United States. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

C. Basis of Accounting and Presentation

The District prepares its financial statements in a presentation format that is prescribed by the Oklahoma State Department of Education. This format is essentially the generally accepted form of presentation used by state and local governments prior to the effective date of GASB Statement No. 34, *Basic Financial Statements – Management’s Discussion and Analysis for State and Local Governments* with certain modifications. This format differs significantly from that required by GASB 34.

The financial statements are essentially prepared on the basis of cash receipts and disbursements modified as required by the regulations of the Oklahoma State Department of Education as follows:

- Encumbrances represented by purchase orders, contracts, and other commitments for the expenditure of monies are recorded as expenditures when approved.
- Investments are recorded as assets when purchased.
- Inventories of school supplies are recorded as expenditures and not as inventory assets.
- Warrants/checks payable are recorded as liabilities when issued.
- Long-term debt is recorded in the General Long-Term Debt Account Group and not in the basic financial statements.
- Compensated absences are recorded as expenditures when paid and not recorded as a liability.
- Fixed assets are recorded in the General Fixed Asset Account Group and not in the basic financial statements. Fixed assets are not depreciated.

This regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable, or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred for governmental fund types; and, when revenues are earned.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

C. Basis of Accounting and Presentation – cont'd

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental type funds are accounted for using the regulatory basis of accounting. Revenues are recognized when they are received rather than earned and expenditures are generally recognized when encumbered/reserved rather than at the time the related fund liability is incurred. These practices differ from accounting principles generally accepted in the United States.

D. Budgets and Budgetary Accounting

The District is required by state law to prepare an annual budget. The Board of Education must request an initial temporary appropriations budget from the Oklahoma County Excise Board before June 30. The District uses the temporary appropriation amounts as their legal expenditure limit until the annual Estimate of Needs is completed.

A budget is legally adopted by the Board of Education for all funds (with the exception of the trust and agency funds) that includes revenues and expenditures. No later than October 1, each Board of Education shall prepare a financial statement and Estimate of Needs to be filed with the Oklahoma County Clerk's Office and the State Department of Education.

The 2023-24 Estimate of Needs was not amended by any supplemental appropriations. Any supplemental appropriations must be approved by the Oklahoma County Clerk's Office.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders and other commitments of resources are recorded as expenditures of the applicable fund – is utilized in all governmental funds of the District. Unencumbered appropriations lapse at the end of each fiscal year. While the Debt Service Fund is a governmental fund, a comparison of budget to actual schedule is presented in the financial statements, although the board can exercise no control of the revenue sources for this fund (except interest earnings), and no control over its expenditures.

E. Assets, Liabilities and Fund Balances

Cash and Cash Equivalents – The District considers all cash on hand, demand deposit accounts, and highly liquid investments, with an original maturity of three months or less when purchased, to be cash and cash equivalents.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

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

**E. Assets, Liabilities and Fund Balances – cont'd**

Investments – The District considers investments of direct obligations of the United States government and agencies, certificates of deposits, savings accounts or savings certificates with maturities of greater than three months. All investments are recorded at cost, which approximates market value.

Inventories – The value of consumable inventories at June 30, 2024, is not material to the combined financial statements.

Fixed Assets and Property, Plant and Equipment – The District has not obtained any fixed assets, and, accordingly, a General Fixed Assets Account Group required by the regulatory basis of accounting prescribed by the Oklahoma State Department of Education is not included in the financial statements. General fixed assets purchased are recorded as expenditures in the various funds at the time of purchase.

Warrants/Checks Payable – Warrants/checks are issued to meet the obligations for goods and services provided to the District. The District recognizes a liability for the amount of outstanding warrants/checks that have yet to be cashed by the District's bank.

Encumbrances – Encumbrances represent commitments related to purchase orders, contracts, other commitments for expenditures or resources, and goods or services received by the District for which a warrant has not been issued. An expenditure is recorded and a liability is recognized for outstanding encumbrances at year end in accordance with the regulatory basis of accounting. While the regulatory basis that is used for the Debt Service Fund approximates full accrual accounting, the accruals recorded are reported to meet regulatory requirements, as opposed to the requirements of generally accepted accounting principles.

Compensated Absences – The District provides vacation and sick leave benefits in accordance with Title 70 of the Oklahoma Statutes, Article 6-104, which provides for annual sick leave and personal business days. District policy allows certified employees to accumulate such days to a maximum number of days. Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources had not been reported as an expenditure of the governmental fund that will pay it since the financial statements have been prepared on the regulatory basis of accounting. This practice differs from generally accepted accounting principles.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities and Fund Balances – cont'd

Funds Held for School Organizations – Funds held for school organizations represent the funds received or collected from students or other cocurricular and extracurricular activities conducted in the District, control over which is exercised by the board of education. These funds are credited to the account maintained for the benefit of each particular activity within the school activity fund.

Long-Term Debt – Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

Fund Balances – In the fund financial statements, governmental funds report the hierarchy of fund balances. The hierarchy is based primarily on the degree of spending constraints placed upon use of resources for specific purposes versus availability of appropriation. An important distinction that is made in reporting fund balance is between amounts that are considered *nonspendable* (i.e., fund balance associated with assets that are not in spendable form, such as inventories or prepaid items, long-term portions of loans and notes receivable, or items that are legally required to be maintained intact (such as the corpus of a permanent fund)) and those that are *spendable* (such as fund balance associated with cash, investments or receivables).

Amounts in the spendable fund balance category are further classified as *restricted*, *committed*, *assigned* or *unassigned*, as appropriate.

*Restricted* fund balance represents amounts that are constrained either externally by creditors (such as debt covenants), grantors, contributors or laws or regulations of other governments; or by law, through constitutional provisions or enabling legislation.

*Committed* fund balance represents amounts that are useable only for specific purposes by formal action of the government's highest level of decision-making authority. Such amounts are not subject to legal enforceability (like restricted amounts) but cannot be used for any other purpose unless the government removes or changes the limitation by taking action similar to that which imposed the commitment.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities and Fund Balances – cont'd

*Assigned* fund balance represents amounts that are intended to be used for specific purposes but are neither restricted nor committed. Intent is expressed by the governing body itself, or a subordinated high-level body or official who the governing body has delegated the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining spendable amounts (except negative balances) that are reported in governmental funds other than the general fund, that are neither restricted nor committed, and amounts in the general fund that are intended to be used for specific purposes in accordance with the provisions of the standard.

*Unassigned* fund balance is the residual classification for the general fund. It represents the amounts that have not been assigned to other funds, and that have not been restricted, committed, or assigned to specific purposes within the general fund.

F. Revenue and Expenditures

Local Revenues – Revenue from local sources is the money generated from within the boundaries of the District and available to the District for its use. Local sources of revenues include tuition, fees, rentals, disposals, commissions and reimbursements.

State Revenues – Revenues from state sources for current operations are primarily governed by the state aid formula under the provisions of Article XVIII, Title 70, Oklahoma Statutes. The State Board of Education administers the allocation of state aid funds to school districts based on information accumulated from the Districts. For the purposes of funding, a charter school is considered a site within the school district in which the charter school is located. A charter school is to receive from the sponsoring district, the state aid revenue generated by it students for the applicable year, less up to 5% of the total, which may be retained by the sponsoring organization as a fee for the administrative services rendered.

After review and verification of reports and supporting documentation, the State Department of Education may adjust subsequent fiscal period allocations of money for prior year errors disclosed by review. Normally, such adjustments are treated as reductions from or additions to the revenue of the year when the adjustment is made.



WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenue and Expenditures – cont'd

The District receives revenue from the state (through their sponsor) to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical programs. The State Department of Education requires that categorical educational program revenues be accounted for in the general fund.

Federal Revenues – Federal revenues consist of revenues from the federal government in the form of operating grants or entitlements. An operating grant is a contribution to be used for a specific purpose, activity or facility. A grant may be received either directly from the federal government or indirectly as a passthrough from another government, such as the state. Entitlement is the amount of payment to which the District is entitled pursuant to an allocation formula contained in applicable statutes. All federal revenues received by the District are apportioned to the general fund.

Interest Earnings – Represent compensation for the use of financial sources over a period of time.

Non-Revenue Receipts – Non-revenue receipts represent receipts deposited into a fund that are not new revenues to the District, but the return of assets.

Instruction Expenditures – Instruction expenditures include the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location, such as a home or hospital, and in other learning situations, such as those involving cocurricular activities. It may also be provided through some other approved medium, such as television, radio, telephone and correspondence. Included here are the activities of teacher assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. The activities of tutors, translators and interpreters would be recorded here. Department chairpersons who teach for any portion of time are included here. Tuition/transfer fees paid to other LEAs would be included here.

Support Services Expenditures – Support services expenditures provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenue and Expenditures – cont'd

Operation of Noninstructional Services Expenditures – Activities concerned with providing noninstructional services to students, staff or the community.

Facilities Acquisition and Construction Services Expenditures – Consists of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

Other Outlays Expenditures – A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified as Other Outlays. These include debt service payments (principal and interest).

Other Uses Expenditures – This includes scholarships provided by private gifts and endowments; student aid and staff awards supported by outside revenue sources (i.e., foundations). Also, expenditures for self-funded employee benefit programs administered either by the District or a third-party administrator.

Repayment Expenditures – Repayment expenditures represent checks/warrants issued to outside agencies for refund or restricted revenue previously received for overpayment, nonqualified expenditures and other refunds to be repaid from District funds.

Interfund Transactions – Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund or expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

## 2. CASH AND INVESTMENTS

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to the District. The District’s cash deposits and investments at June 30, 2024 were \$1,271,653 at financial institutions, and were completely insured or collateralized by federal depository insurance, direct obligations of the U.S. Government, or securities held by the District or by its agent in the District’s name.

Investment Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair market value of an investment. Due to the required liquidity for those investments, these funds have no defined maturity dates. The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

Investment Credit Risk – Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The District does not have a formal policy limiting its investment choices, other than the limitation of state law as follows:

- Direct obligations of the U.S. Government, its agencies and instrument to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- With certain limitation, negotiable certificates of deposit, prime bankers acceptances, prime commercial paper and repurchase agreements with certain limitations.
- County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district.
- Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous bullet items.

Concentration of Investment Credit Risk – The District places no limit on the amount it may invest in any one issuer.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

**3. INTERFUND RECEIVABLES AND PAYABLES**

There were no interfund receivables or payables at June 30, 2024.

**4. EMPLOYEE RETIREMENT SYSTEM**

Description of Plan

The District participates in the state-administered Oklahoma Teachers' Retirement System, which is a cost sharing, multiple-employer defined benefit public employee retirement system (PERS), which is administered by the Board of Trustees of the Oklahoma Teachers' Retirement System (the "System"). The System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Title 70 Section 17 of the Oklahoma Statutes establishes benefit provisions and may be amended only through legislative action. The Oklahoma Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Oklahoma Teachers' Retirement System, P.O. Box 53624, Oklahoma City, OK 73152, or by calling 405-521-2387.

Basis of Accounting

The System's financial statements are prepared using the cash basis of accounting, except for accruals of interest income. Plan member contributions are recognized in the period in which the contributions are made. Benefits and refunds are recognized when paid. The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date and is adjusted for the effect of projected salary increases. There are no actuarial valuations performed on individual school districts. The System has an under-funded pension benefit obligation as determined as part of the latest actuarial valuation.

Funding Policy

The District, the State of Oklahoma, and the participating employee make contributions. The contribution rates for the District and its employees are established by and may be amended by Oklahoma Statutes. The rates are not actuarially determined. The rates are applied to the employee's earnings plus employer-paid fringe benefits. The required contribution for the participating members is 7.0% of compensation. Contributions received by the System from the State of Oklahoma are used to offset required employer contributions by the local school district. For the 2023-24 fiscal year, the District contributed 9.5% and the State of Oklahoma contributed the remaining amount during the year. The District is allowed by Oklahoma Teachers' Retirement System to make the required contributions on behalf of the participating members. In addition, if a member's salary is paid in part by federal or private funds, the contribution on that portion of the salary paid by those funds must be matched by the District at 8.40%.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

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

Annual Pension Cost

The District's total contributions for 2024, 2023 and 2022 were \$264,866, \$204,449 and \$136,372, respectively. Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2024. This information is useful in assessing the pension plan's accumulation of sufficient assets to pay pension benefits as they become due. Please visit [www.ok.gov/TRS](http://www.ok.gov/TRS) for all plan information.

GASB Statement 68 became effective for fiscal years beginning after June 15, 2014, and significantly changes pension accounting and financial reporting for governmental employers who participate in a pension plan, such as the System, and who prepare published financial statements on an accrual basis using Generally Accepted Accounting Principles. Since the District does not prepare and present their financial statements on an accrual basis, the net pension amount is not required to be presented on the audited financial statements.

**5. LONG TERM DEBT**

The District did not maintain any long-term debt as of June 30, 2024.

**6. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; or acts of God. The District purchases commercial insurance to cover these risks, including general and auto liability, property damage, public officials' liability, and workers compensation coverage. Settled claims resulting from risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

The District participates in a risk pool for Workers' Compensation coverage in which there is a transfer or pooling of risks among the participants of that pool. In accordance with GASB No. 10, the District reports the required contribution to the pool, net of refunds, as insurance expense. The risk pool is the Oklahoma School Assurance Group (OSAG), an organization formed for the purpose of providing workers' compensation coverage to participating schools in the State of Oklahoma. In that capacity, OSAG is responsible for providing loss control services and certain fiscal activities, including obtaining contract arrangements for the underwriting, excess insurance agreements, claims processing, and legal defense for any and all claims submitted to it during the plan year. As a member of OSAG, the District is required to pay fees set by OSAG according to an established payment schedule. A portion of the fees paid by the District goes into a loss fund for the District. The fee for the loss fund is calculated by projecting losses based on the District's losses for the last five years. OSAG provides coverage in excess of the loss fund so the District's liability for claim loss is limited to the balance of the loss fund. If the District does not use its loss fund in three years, it is returned to the District with no interest.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

**7. CONTINGENCIES**

Federal Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Schedule of Expenditure of Federal Awards

The schedule shows the federal awards received and expended by the District during the 2023-24 fiscal year. The Uniform Guidance Audits of States, Local Governments and Nonprofit Organizations established uniform audit requirements for nonfederal entities which expended more than \$750,000 in federal awards.

The District did not fall under this threshold during the 2023-24 fiscal year, therefore, this schedule is not required and is for information purposes only.

Litigation

School officials are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments against the District.

**8. COMMITMENTS**

Management Agreement – The District operates under a charter granted by Oklahoma City Public Schools (OKCPS). As the sponsoring organization, OKCPS exercises certain oversight responsibilities. Under this charter, the District has agreed to pay OKCPS an annual administrative fee equal to 5% of state aid revenue. The current charter contract is effective until June 30, 2025.

Building Lease – The District leases their building at 1300 SW. 15<sup>th</sup> Street, Oklahoma City, Oklahoma 73108 from Wheeler Community Foundation, Inc. (the Foundation), an Oklahoma nonprofit corporation. The lease agreement is effective September 2, 2020, and shall continue for twenty years, unless sooner terminated. The lease also includes terms and conditions for utilities, maintenance, and ground keeping. The District made lease payments totaling \$620,000 to Wheeler Community Foundation, Inc. during the 2023-24 fiscal year.

The District is also supported by the Foundation, in that the Foundation has pledged to provide support to the District, specific to the financial obligations under the lease agreement, and has pledged to fund any operating shortfalls during the District's first five operating years. During the 2023-24 fiscal year, the Foundation donated approximately \$572,000 to the District.

**SUPPLEMENTARY INFORMATION**

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE-  
 ALL FIDUCIARY FUND TYPES-REGULATORY BASIS  
 JUNE 30, 2024

	EXPENDABLE TRUST FUNDS		AGENCY FUNDS	TOTAL
	GIFTS AND ENDOWMENTS FUND	CASUALTY/FLOOD INSURANCE FUND	SCHOOL ACTIVITY FUNDS	
<u>ASSETS</u>				
Cash & Investments	\$ 423,455	0	30,838	454,293
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Funds held for school organizations	\$ 0	0	30,838	30,838
Fund Balance:				
Restricted	423,455	0	0	423,455
Total Liabilities and Fund Balance	\$ 423,455	0	30,838	454,293



WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES  
 IN CASH FUND BALANCES - ALL FIDUCIARY FUNDS - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2024

	GIFTS FUND	CASUALTY/ FLOOD INSURANCE FUND	TOTAL
Revenues Collected:			
Local sources	\$ 659,940	137,218	797,158
Expenditures:			
Instruction	33,183		33,183
Support services	625,747	333,788	959,535
Total expenditures	658,930	333,788	992,718
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	1,010	(196,570)	(195,560)
Other financing sources (uses):			
Transfers in (out)	0	4,668	4,668
Excess of revenues collected over (under) expenditures	1,010	(191,902)	(190,892)
Cash fund balances, beginning of year	422,445	191,902	614,347
Cash fund balances, end of year	\$ 423,455	0	423,455

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2024

	BALANCE 7-01-23	ADDITIONS	TRANSFERS/ ADJUSTMENTS	DEDUCTIONS	BALANCE 6-30-24
<u>ASSETS</u>					
Cash	\$ 31,950	32,362	0	33,474	30,838
<u>LIABILITIES</u>					
Funds held for school organizations:					
WGES General Activity	\$ 30,294	30,902		31,593	29,603
OSO Family Fund	1,656	1,460		1,881	1,235
Total Liabilities	\$ 31,950	32,362	0	33,474	30,838

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REGULATORY BASIS**

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS  
PREPARED FOR THE OKLAHOMA STATE DEPARTMENT OF EDUCATION  
FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor / Pass Through Grantor / Program Title	Fed. Asst. Listing Number	OCAS Project No.	Program or Award Amount	Balance at 7/1/23	Revenue Collected	Total Expenditures	Balance at 6/30/24
<b>U.S. Department of Education</b>							
<u>Passed Through State Department of Education:</u>							
Title I, Basic Programs	84.010	511	\$ 63,254		62,350	62,350	
Title II, Part A	84.367	541	16,904		16,904	16,904	
Title IV, Part A	84.424	552	10,130		10,130	10,130	
Title IV, Part A, Stronger Connections	84.424F	715	347,883		124,032	142,192	18,160
Title IV, Part A, Stronger Connections, 2022-23	84.424F	799		2,116	2,116		
IDEA-B Flow Through	84.027	621	45,280		45,280	45,280	
IDEA-B Prof Develop, District	84.027	615	1,231		400	400	
IDEA-B Preschool	84.173	641	379		379	379	
CDC Reopening Schools, 2022-23	93.323	799		190	190		
COVID-19 ESF:							
ARP ESSER III	84.425U	795	109,649		109,649	109,649	
ARP Science of Reading	84.425U	726			646	646	
Total COVID-19 ESF			<u>109,649</u>	<u>0</u>	<u>110,295</u>	<u>110,295</u>	<u>0</u>
Sub Total			<u>594,710</u>	<u>2,306</u>	<u>372,076</u>	<u>387,930</u>	<u>18,160</u>
<b>U.S. Department of Agriculture -</b>							
<u>Passed Through State Department of Education:</u>							
Child Nutrition Programs:							
School Breakfast Program	10.553	764			23,341	23,956	
National School Lunch Program	10.555	763			105,410	105,410	
Supply Chain Assistance	10.555	759			10,435	10,435	
Sub Total					<u>139,186</u>	<u>139,801</u>	
<b>Total Federal Assistance</b>			<u>\$ 594,710</u>	<u>2,306</u>	<u>511,262</u>	<u>527,731</u>	<u>18,160</u>

**Note 1** - This schedule was prepared on a regulatory basis of accounting consistent with the preparation of the combined financial statements.

WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
 STATEMENT OF STATUTORY, FIDELITY AND HONESTY BONDS  
 FOR THE YEAR ENDED JUNE 30, 2024

<u>BONDING COMPANY</u>	<u>POSITION COVERED</u>	<u>POLICY NUMBER</u>	<u>COVERAGE AMOUNT</u>	<u>EFFECTIVE DATES</u>
RLI Surety:	Treasurer	LSM1519713	\$ 100,000	7/1/23 - 7/1/24
	Superintendent	LSM1519114	100,000	6/1/23 - 6/1/25
	Encumbrance Clerk	LSM1519117	10,000	6/1/23 - 6/1/25
	Minutes Clerk	LSM1519117	10,000	6/1/23 - 6/1/25
	Activity Fund Custodian	LSM1519117	10,000	6/1/23 - 6/1/25


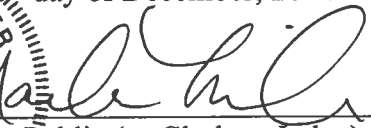
WESTERN GATEWAY ELEMENTARY SCHOOL NO. E-026, OKLAHOMA COUNTY  
SCHEDULE OF ACCOUNTANT’S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT  
JULY 1, 2023 TO JUNE 30, 2024

State of Oklahoma            )  
  ) ss  
County of Tulsa             )

The undersigned auditing firm of lawful ages, being first duly sworn on oath says that said firm had in full force and effect Accountant’s Professional Liability Insurance in accordance with the “Oklahoma Public School Audit Law” at the time of audit contract and during the entire audit engagement with Western Gateway Elementary School for the audit year 2023-24.

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

By   
Authorized Agent

Subscribed and sworn to before me  
this 16<sup>th</sup> day of December, 2024  
  
  
Public (or Clerk or Judge)  
My Commission Expires: 12/11/2028  
Commission No. 20014980



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

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

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

December 6, 2024

Ms. Heather Zacarias, Head of School  
Western Gateway Elementary School  
1300 SW 15<sup>th</sup> Street  
Oklahoma City, Oklahoma 73108

Dear Ms. Zacarias:

Listed below are the audit exceptions and recommendations from the final audit work we performed for you. These items are referred to in your audit report. Please review them very carefully, along with the review copy of your audit report. If you have questions or desire additional information, please call us so that any discrepancies may be resolved.

**No exceptions noted.**

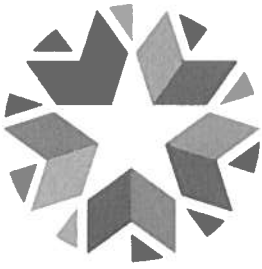
We take this opportunity to thank you and your professional staff for the outstanding cooperation and invaluable assistance you gave us during our recent onsite audit work.

Sincerely,

Christopher P. Gullekson

For

Bledsoe, Hewett & Gullekson  
Certified Public Accountants, PLLLP



# OKLAHOMA Education

**Audit Acknowledgement**

**Audit Year: 2023-2024**

**District Name** \_\_\_\_\_

**District Number** \_\_\_\_\_

**County Name** \_\_\_\_\_

**County Code** \_\_\_\_\_

The annual independent audit was presented to the Board of Education in a meeting conducted in

accordance with the Open Meeting Act 25 O.S. Section 301-314 on \_\_\_\_\_.

Date of Meeting

The audit was presented by Eric Bledsoe \_\_\_\_\_



(Independent Auditor)

(Independent Auditor's Signature)

The School Board acknowledges that as the governing body of the district, responsible for the district's financial and compliance operations, the audit findings and exceptions have been presented to them.

A copy of the audit, including this acknowledgement form, will be sent to the State Board of Education and the State Auditor and Inspector within 30 days from its presentation, as stated in 70 O.S. § 22-108:

"The district board of education shall forward a copy of the auditor's opinions and related financial statements to the State Board of Education and the State Auditor and Inspector within thirty (30) days after receipt of the audit."

Signature of the Board of Education:

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Board of Education Vice President

\_\_\_\_\_  
Board of Education President

\_\_\_\_\_  
Board of Education Member

\_\_\_\_\_  
Board of Education Member

\_\_\_\_\_  
Board of Education Member

\_\_\_\_\_  
Board of Education Member

Subscribed and sworn before me on \_\_\_\_\_

My Commission expires \_\_\_\_\_

\_\_\_\_\_  
(Notary Public)

Updated 7/2024



## 2024-2025 SUPPORT STAFF EMPLOYMENT AGREEMENT

This Employment Agreement (“Agreement”) is made and entered into effective as of 01/06-6/6/25 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: **Attendance Clerk**

#### B. Employee Duties:

The job description attached outlines the essential job functions or duties of this position. Employee shall also perform such other duties as are customarily performed by other persons in similar such positions, as well as such other duties as may be assigned from time to time by the Employer. School may unilaterally change the essential job functions and duties of employee’s position during the employment. **Employee’s duties shall include at least one hundred ninety six (196) instructional days, or, in any event, not less than the annual minimum number of hours of instruction required by State law.** Employee shall report for duty on the date requested by the Head of School.

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

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

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

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

### II. COMPENSATION TERMS

#### A. Compensation:

The employee shall receive an annual base salary of \$\_\_\_\_(Step 1) and be paid [monthly in 12 equal payments]. The

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

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

No sick leave from any previous employer(s) will be accepted by Employer. Employee shall have one day of sick leave at the time of employment and shall be entitled to accrue additional days of sick leave over time at an equivalent of one day per month of contract employment up to a maximum of five (5) days per school year. Additionally, earned but unused sick leave will be calculated for the following purposes: A.) Calculating years of experience with the Oklahoma Teacher Retirement System (if eligible) and B.) Upon termination, transitioning to a new employer willing to accept any unused and/or accrued leave.

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

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

**C. Bonus:**

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

**III. BENEFITS**

**A. Insurance & Retirement:**

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

**B. Professional Licenses and Certifications:**

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

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

**IV. TERMINATION:**

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

**V. NON-RECRUIT COVENANT**

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

**VI. MISCELLANEOUS PROVISIONS**

**A. Entire Agreement:**

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

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

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

**C. Severability of Agreement:**

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

**D. Waiver of Breach:**

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

**E. Assignment:**

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

**F. Governing Law:**

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

**G. Severability:**

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

\_\_\_\_\_  
**Employee's Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Head of School**

\_\_\_\_\_  
**Date**

## 2024-2025 SUPPORT STAFF EMPLOYMENT AGREEMENT

This Employment Agreement (“Agreement”) is made and entered into effective as of January 15, 2025, by and between Western Gateway Elementary School, Inc. an Oklahoma public charter school, (hereinafter referred to as “Employer” or “School”) and Vianey Reyez (hereinafter referred to as “Employee”). In consideration of the mutual covenants set forth below, Employer agrees to hire Employee and Employee agrees to be employed by Employer on the following terms and conditions:

### I. DESCRIPTION OF DUTIES

#### A. Name of Position:

The Employee shall be employed in the capacity of: **Teaching Assistant**

#### B. Employee Duties:

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

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

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

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

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

### II. COMPENSATION TERMS

#### A. Compensation:

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

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

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

No sick leave from any previous employer(s) will be accepted by Employer. Employee shall have one day of sick leave at the time of employment and shall be entitled to accrue additional days of sick leave over time at an equivalent of one day per month of contract employment up to a maximum of five (5) days per school year. Additionally, earned but unused sick leave will be calculated for the following purposes: A.) Calculating years of experience with the Oklahoma Teacher Retirement System (if eligible) and B.) Upon termination, transitioning to a new employer willing to accept any unused and/or accrued leave.

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

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

**C. Bonus:**

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

**III. BENEFITS**

**A. Insurance & Retirement:**

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

**B. Professional Licenses and Certifications:**

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

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

**IV. TERMINATION:**

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

**V. NON-RECRUIT COVENANT**

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

**VI. MISCELLANEOUS PROVISIONS**

**A. Entire Agreement:**

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

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

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

**C. Severability of Agreement:**

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

**D. Waiver of Breach:**

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

**E. Assignment:**

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

**F. Governing Law:**

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

**G. Severability:**

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

\_\_\_\_\_  
**Employee's Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Head of School**

\_\_\_\_\_  
**Date**



**POLICY A-004**  
**WELLNESS POLICY**

**Introduction**

Western Gateway Elementary School is committed to the optimal development of every student. The School believes that for students to have the opportunity to achieve personal, academic, developmental, and social success, we need to create positive, safe, and health-promoting learning environments at every level, in every setting, throughout the school year.

This policy outlines the School's approach to ensuring environments and opportunities for all students to practice healthy eating and physical activity behaviors throughout the school day while minimizing commercial distractions. Specifically, this policy establishes goals and procedures to ensure that:

- Students in the School have access to healthy foods throughout the school day—both through reimbursable school meals and other foods available throughout the school campus—in accordance with Federal and state nutrition standards;
- Students receive quality nutrition education that helps them develop lifelong healthy eating behaviors;
- Students have opportunities to be physically active before, during, and after school;
- Schools engage in nutrition and physical activity promotion and other activities that promote student wellness;
- School staff are encouraged and supported to practice healthy nutrition and physical activity behaviors in and out of school;
- The community is engaged in supporting the work of the School in creating continuity between school and other settings for students and staff to practice lifelong healthy habits; and
- The School establishes and maintains an infrastructure for management, oversight, implementation, communication about, and monitoring of the policy and its established goals and objectives.

This policy applies to all students, staff, and schools in the School.

**I. School Wellness Committee**

The School will convene a representative School wellness committee that meets at least two times per year to establish goals for and oversee school health and safety policies and programs, including development, implementation, and periodic review and update of the School wellness policy, which will be forwarded to the Board for consideration and possible approval.

The Committee membership will represent: parents; representatives of the school nutrition program (e.g., the school nutrition director); teachers; school administrators, school board members; health professionals; and the general public. The Head of School or designee(s), as listed on \_\_\_\_\_, will convene the Committee and facilitate development of and updates to the wellness policy, and will ensure each school's compliance with the policy.

## **II. Wellness Policy Assessment, Implementation, Monitoring, Accountability, Community Engagement, and Public Release**

### ***Annual Progress Reports and Assessment Implementation***

The School will compile and publish an annual assessment report to all School families and the public through the School's website. This annual assessment report will share basic information about the wellness policy and report on the School's progress under the policy.

### ***Community and Stakeholder Awareness, Outreach, and Communications***

The School is committed to being responsive to community input, which begins with awareness of the wellness policy. The School will actively communicate ways in which representatives of Committee and other Stakeholders can participate in the development, implementation, and periodic review and update of the wellness policy through a variety of appropriate means. The School will also inform parents of the improvements that have been made to school meals and compliance with school meal standards, availability of child nutrition programs and how to apply, and a description of and compliance with Smart Snacks in School nutrition standards.

The School will use electronic mechanisms, such as email or displaying notices on the School's website, as well as non-electronic mechanisms, such as newsletters, presentations to parents, or sending information home to parents, to ensure that all families are actively notified of the content of, implementation of, and updates to the wellness policy, as well as how to get involved and support the policy. The School will ensure that communications are culturally and linguistically appropriate to the community, and accomplished through means similar to other ways that the School is communicating other important school information with parents.

### ***Public Release***

The School will actively notify the public about the content of or any updates to the wellness policy annually, at a minimum.

## **III. Nutrition**

### ***School Meals***

The School is committed to serving healthy meals to children, with plenty of fruits, vegetables, whole grains, high fiber, fat-free and low-fat milk; low in sodium, low in sugar, low in added fats and saturated fat, and zero grams *trans* fat per serving (nutrition label or manufacturer's specification); and to meet the nutrition needs of school children within their calorie requirements. The School will encourage students to start the day with a healthy breakfast as well as inform about the availability or breakfast for students. The school meal programs aim to

improve the diet and health of school children, help mitigate childhood obesity, model healthy eating to support the development of lifelong healthy eating patterns, and support healthy choices while accommodating religious preferences, cultural food preferences and special dietary needs.

The School participates in USDA child nutrition programs, including the National School Lunch Program (NSLP), the School Breakfast Program (SBP). The LEA is committed to offering school meals through the NSLP and SBP programs, and other applicable Federal child nutrition programs, that:

- Are accessible to all students;
- Are appealing and attractive to children;
- Are served in clean and pleasant in a supervised settings;
- Meet or exceed current nutrition requirements established by local, state, and Federal statutes and regulations. (The School offers meals that meet USDA nutrition standards and follow the Dietary Guidelines for Americans (DGA).)

The School will follow the USDA's Professional Standards for State and Local Nutrition Programs in selecting local school nutrition programs and ensure that school meals are reviewed by a registered dietitian or certified nutrition profession or based on a meal plan provided by a professional resource. The District will also require all personnel in the school nutrition program to complete annual continuing education and training.

### ***Water***

To promote hydration, free, safe, unflavored drinking water will be available to all students before, during and after school throughout the campus. The School will make drinking water available where school meals are served during mealtimes. Students will be provided drinking cups, or reusable water bottles where meals and snacks are being served. In addition, students may be allowed to bring and carry (approved) water bottles filled with only water with them throughout the day. All water sources will be maintained on a regular basis to ensure good hygiene standards.

### ***Competitive Foods and Beverages***

The School is committed to ensuring that all foods and beverages available to students on the school campus during the school day support healthy eating. Competitive Foods and Beverages will not be allowed.

### ***Fundraising***

Foods and beverages that meet or exceed the USDA Smart Snacks in Schools nutrition standards may be sold through fundraisers on the school campus during the school day. The School will make available to parents and teachers a list of healthy fundraising idea that do not focus on the sale of food and/or that promote physical activity.

### ***Nutrition Promotion***

The School will promote healthy food and beverage choices and appropriate portion sizes. Only foods and beverages that meet the USDA's Smart Snacks standards may be marketed in school. Students and staff will receive consistent nutrition messages throughout schools, classrooms, gymnasiums, and cafeterias. As required under the National School Lunch Program (7 CFR

210.12), the District will promote activities to involve students and parents in the school lunch program (e.g., cafeteria tours on back-to-school night or open house, newsletter items about the importance of school meals).

#### ***Other Foods Provided at School***

Other foods and beverages provided (not sold) on campus (e.g., for classroom parties, celebrations and after-school programming) must meet the USDA's Smart Snacks standards. The School provides parents and teachers with lists of ideas for healthy food and non-food alternatives for classroom parties and after-school programming.

#### ***Rewards and Punishments***

Food, beverages, and candy will not be used to reward or punish academic performance or student behavior.

#### ***Nutrition Education***

The School aims to teach, model, encourage, and support healthy eating by students. Schools will provide nutrition education and engage in nutrition promotion that:

- Is designed to provide students with the knowledge and skills necessary to promote and protect their health and comply with and support learning objectives and standards, including those related to Oklahoma Academic Standards for Health and Oklahoma's Health Education Act;
- Is part of not only health education classes, but also integrated into other classroom instruction through subjects such as math, science, language arts, social sciences, and elective subjects;
- Include enjoyable, developmentally-appropriate, culturally-relevant, and participatory activities;
- Promote fruits, vegetables, whole-grain products, low-fat and fat-free dairy products, and healthy food preparation methods;
- Emphasize caloric balance between food intake and energy expenditure (promotes physical activity/exercise and informs students how to read food labels and how unhealthy food marketing is often directed to children);
- Provide opportunities for students to practice and apply the skills and knowledge taught in the classroom
- Include nutrition education training for teachers and other staff through community partners using workshops, seminars, meeting and/or newsletters; and
- Promote education to families and the community.

#### **IV. Physical Activity**

Children and adolescents should participate in 60 minutes of physical activity every day. A substantial percentage of students' physical activity can be provided through a comprehensive, school-based physical activity program that includes these components: physical education, recess, classroom-based physical activity, and out-of-school time activities and the School is committed to providing these opportunities. Recess will provide elementary school students (k-5) at least 20 minutes of recess each day ( in addition to PE requirements). Schools will hold recess before lunch in order to increase consumption, reduce waste and improve classroom attentiveness. Schools will ensure that these varied opportunities are in addition to, and not as

a substitute for, physical education by providing teachers and other staff support to incorporate physical activities, classroom energizers into lessons or as a break.

Physical activity during the school day (including but not limited to recess, physical activity breaks, or physical education) **will not be withheld** as punishment. (This does not include participation in sports teams that have specific academic requirements). The School will provide teachers and other school staff with a [list of ideas](#) for alternative ways to discipline students.

The School will take all reasonable measures to ensure that its grounds and facilities are safe and that equipment is available to students to be active. The School will conduct necessary inspections and repairs.

The School encourages students and their families to walk and bike to and from School, if safe to do so. The School will promote National Walk and/or Bike to School Day and provide bike racks for students, faculty and staff.

### ***Physical Education***

The School will provide students with physical education, using an age-appropriate, sequential physical education curriculum consistent with national and state standards for physical education. Each grade's standards-based curriculum will be updated to support and prioritize new state and federal learning standards that become available. The physical education curriculum will promote the benefits of a physically active lifestyle and will help students develop skills to engage in lifelong healthy habits, as well as incorporate essential health education concepts. Students will be given the opportunity to participate in many types of physical activity, including competitive and cooperative games and those activities that can be incorporated into everyday life.

Western Gateway will require all schools to establish comprehensive standards-based PE curriculum for each grade and ensure that PE classes and equipment afford all students an equal opportunity to participate. The School will make appropriate accommodations to allow for equitable participation for all students and will adapt physical education classes and equipment as necessary.

**All students** will receive physical education for at least **120 minutes per week** throughout the school year, with the goal of ensuring that students are engaged in moderate to vigorous physical activity for more than 50% of PE class time.

### ***Recess***

The School will offer **recess** on all or most days during the school year. If recess is offered before lunch, Schools will have appropriate hand-washing facilities and/or hand-sanitizing mechanisms located just inside/outside the cafeteria to ensure proper hygiene prior to eating. Students are required to wash or sanitize their hands before eating. Hand-washing time, as well as time to put away coats/hats/gloves, will be built into the recess transition period/timeframe before students enter the cafeteria.

**Outdoor recess** will be offered when weather is feasible for outdoor play.

In the event that the School must conduct **indoor recess**, teachers and staff will follow the indoor recess guidelines that promote physical activity for students, to the extent practicable.

Recess will complement, not replace, physical education class. Recess monitors or teachers will encourage students to be active and will serve as role models by being physically active alongside the students whenever feasible.

### ***Physical Activity Breaks and Rewards***

The School recognizes that students are more attentive and ready to learn if provided with periodic breaks when they can be physically active or stretch. Thus, **students will receive periodic opportunities** to be active or to stretch throughout the day on all or most days during a typical school week. The School recommends teachers provide short (3-5 minute) physical activity breaks to students during and between classroom time. These physical activity breaks will complement, not be a substitute for, physical education class, recess, and class transition periods.

The School strongly encourages teachers and staff to use physical activity opportunities (e.g., extra recess) as a reward.

### ***Training/Teacher qualifications***

Teachers will receive training on how to integrate physical activity into the curriculum. Some training will be incorporated into annual professional development. The School will allow teachers the opportunity to participate in, assist or lead physical activities before, during and after school.

### ***Before and After School Activities***

The School offers opportunities for students to participate in physical activity either before and/or after the school day (or both) through a variety of methods. **Staff will be encouraged to join children and youth in physical activity whenever possible. The school will utilize outdoor space for physical activity as much as possible (weather permitting and with appropriate protection from the elements).**

### ***Staff Wellness***

The School recognizes that employee health is essential to student health and creating a healthy school environment. **The school will support staff wellness through promoting employee participation in physical activity through creating exercise clubs or groups, promote walking meetings, provide information about local physical activity resources and facilities as well as using posters, pamphlets and other forms of communication to promote movement. The School will also support staff wellness through incorporating 10-minute physical activity breaks into every hour of sedentary meeting, trainings and other workplace gatherings. The School will provide employees with access to a refrigerator, microwave, and sink with a water faucet. The School will also ensure access to a private space( other than a restroom) that has electrical outlet and provide flexible paid or unpaid break times to allow breastfeeding and/or breast milk to be expressed.**

### ***Student Health Knowledge and Behavior Assessment***

The School will participate in national and/or state student health knowledge and behavior assessments when selected and opportunities present themselves (e.g., Youth Risk Behavior

**24/7 SMOKE FREE/TOBACCO FREE ENVIRONMENT**

This policy prohibits smoking (or combustible tobacco), distribution, and the use or possession of tobacco, tobacco products, vapor products or paraphernalia used with tobacco and tobacco products on Western Gateway School property, in school vehicles, or at or going to or from any school-sponsored or authorized function.

This ban on the use of tobacco and vaping products will be in effect 24 hours a day, seven days a week, and will apply to all students, employees, visitors, and anyone providing service to the school.

Additionally, all individuals are prohibited from possessing, distributing or use of tobacco products or simulated tobacco products including vapor products in school buildings, on school grounds, in school-owned vehicles, and at all school affiliated functions on or off school campus.

Any and all individuals are prohibited from use or distribution of tobacco products or simulated tobacco products in school buildings, on school grounds, in school-owned vehicles, and at all school affiliated functions on or off school campus. This includes use of simulates tobacco products by patrons/visitors.

Definitions:

1. "School Property" is defined as all property owned, leased, rented or otherwise used by the School, including but not limited to the following:
  - All interior portions of any building or other structure used for instruction, administration, support services, maintenance or storage indoors.
  - All school grounds over which the school exercises control including areas outdoors surrounding any building, playgrounds, athletic fields, recreation areas and parking areas within school property.
  - All vehicles used by the School for transporting students, staff, visitors, or other persons.
0. "Tobacco" is defined as cigarettes, cigars, pipe tobacco, snuff, vaping products, chewing tobacco and all other kinds and forms of tobacco prepared in such manner to be suitable for chewing, smoking, or both.
3. "Vapor products" also known as ecigarettes, vape or vapor products. Vaping devices include a liquid substance that is converted into an aerosol through the process of heating.
4. "Simulated Tobacco Products" are defined as products that imitate or mimic tobacco products, including, but not limited to cloves, bidis, kretks, and vapor smoking with/without nicotine.
5. "Use" is defined as lighting, chewing, dipping, inhaling, or smoking any tobacco or vaping products as defined herein.

Advertising of tobacco products on School property, School publications, and video-TV productions is prohibited. This prohibition also includes gear, paraphernalia, clothing, etc. that display and/or promote tobacco products. Western Gateway will not accept any donations of gifts, money or materials from the tobacco industry. Participation in any type of services, events, or programs that are funded by the tobacco industry are also prohibited.

Signs will be posted in prominent places on school property to notify the public that smoking or other use of tobacco products is prohibited. The success of this policy will depend on the cooperation and consideration of smokers/tobacco users and nonsmokers/tobacco users. All individuals on school property share in the responsibility for adhering to and enforcing this policy. Those found in violation will be informed that they are in violation of Board of Education policy, and in the case of tobacco and/ or tobacco products, state law. Any individual who observes a violation on school property may report it in accordance with the procedures listed below:

**Students** - Any violation of this policy by students will be referred to the Head of School or designee. Site administrators shall inform both students and parents that failure to comply with the policy may result in confiscation of paraphernalia and/or suspension from classes and school activities.

**Employees** - Any violation of this policy by any employee or contractor of the school will be referred to the Head of School or designee. Continued violations will constitute willful neglect of duty and will be dealt with accordingly based on established policies and procedures for suspension, demotion, dismissal, and non-renewal of employee, and/or termination of contract rights.

**Visitors and General Public** - Visitors who are observed smoking or using tobacco products on school property will be asked to refrain from smoking or using tobacco on school property. If the individual fails to comply with the request, such violation of policy may be referred to the Head of School or designee. The Head of School or designee shall make a decision on further action that may include a directive to leave school property. Repeated violations may result in a recommendation to the Head of School or the Board of Education to prohibit the individual from entering school property for a specified period of time. If deemed necessary by the Head of School, local law enforcement officials may be called upon to assist with enforcement of this policy with regard to removal of violators of this policy.

#### **Tobacco Cessation Support**

The district will provide tobacco cessation information, resources and/or support. Western Gateway will communicate and promote the available tobacco cessation benefits and insurance coverage to all newly eligible individuals when they become eligible, and to existing eligible individuals on an annual basis.





# ACADEMIC CALENDAR 2025-2026

July 2025						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
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27	28	29	30	31		

August 2025						
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31						13

September 2025						
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						20

DATE	EVENT OR HOLIDAY
Aug 1-4	Orientation For New Teachers
Aug 4-8	All Teachers: Professional Development
Aug 11-12	Family Meetings
Aug 13	First Day of School
Sept 1	Labor Day (School Closed)
Sept 2	Professional Development (no school for students)
Oct 9-10	Parent Conference Day (no school for students)
Oct 13-17	Fall Break (School Closed)
Nov 24-28	Thanksgiving Break (School Closed)
Dec 1	Professional Development (no school for students)
Dec 22- Jan 2	Winter Break (School Closed)
Jan 5	Professional Development (no school for students)
Jan 19	MLK Jr. Day (School Closed)
Feb 16	Professional Development (no school for students)
Mar 12-13	Parent Conference Day (no school for students)
Mar 16-20	Spring Break (School Closed)
April 24	Professional Development (no school for students)
May 21	Last Day of School for Students
May 22	Teacher Work Day
May 25	Memorial Day (School closed)
May 26	First Day of Summer Break
1st Quarter	August 13th - October 8th (39 days)
2nd Quarter	October 20th - December 19th (39 days)
3rd Quarter	January 6th - March 11th (45 days)
4th Quarter	March 23rd - May 21st (43 days)

October 2025						
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						16

November 2025						
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30						15

December 2025						
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28	29	30	31			
						14

January 2026						
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February 2026						
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						19

March 2026						
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April 2026						
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						21

May 2026						
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24	25	26	27	28	29	30
31						15

June 2026						
Su	M	Tu	W	Th	F	Sa
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21	22	23	24	25	26	27
28	29	30				

	Federal Holiday (No School)
	Breaks (No School)
6	Parent Conference Days (No School for students)
11	Teacher PD/ Work Day (No School)
2	New Teacher Orientation
166	Total Academic Days
FIRST DAY OF SCHOOL AUGUST 13th	
LAST DAY OF SCHOOL MAY 21st	

**WESTERN GATEWAY ELEMENTARY SCHOOL, INC.**  
**RESOLUTION OF APPRECIATION**  
**FOR THE SERVICE OF PETE WHITE**

WHEREAS, Pete White is a distinguished public servant, former Oklahoma City Councilman, and committed community leader who has dedicated his life to the service of others; and

WHEREAS, Mr. White is a lifelong South Oklahoma City resident who has been an active member of the community, contributing to its growth and development through his professional and volunteer efforts; and

WHEREAS, Mr. White has been an instrumental force in the creation of Western Gateway Elementary School, beginning with his service beginning in June 2015 on the Steering Committee that recommended a dual immersion elementary school in South Oklahoma City; and

WHEREAS, Mr. White led the effort for the successful approval of the Western Gateway Elementary School Project Economic Development Agreement. Signed in 2019, this agreement provided for the construction of the Western Gateway Elementary School facility; and

WHEREAS, as a founding member of the Board of Directors of Western Gateway Elementary School and as its Vice Chair, Mr. White has provided invaluable leadership and expertise, contributing to the vision and mission of cultivating academic excellence and cross-cultural competency in South Oklahoma City; and

WHEREAS, because of Mr. White’s meaningful contributions, the lives and well-being of children of Oklahoma City will be measurably improved; and

WHEREAS, the Board is deeply grateful for Mr. White’s service; and

WHEREAS, it is appropriate and desirable to express the Board’s appreciation for the service of Pete White as a member of the Board of Directors of Western Gateway Elementary School.

NOW, THEREFORE, BE IT RESOLVED THAT:

Western Gateway Elementary School expresses its sincere appreciation and deep gratitude to Pete White for his service to the School as a member of the Steering Committee that formulated the vision for the School and as a founding member of the Board of Directors and its Vice Chair during the critical period of its development, January 2020 – February 2025.

APPROVED THIS 16<sup>TH</sup> DAY OF JANUARY, 2025.

\_\_\_\_\_  
Blair Humphreys, Chair

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Ashley Terry, Director

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Edgar Medina, Secretary

I certify that the foregoing Resolution was duly adopted at a regular meeting of the Board of Directors of Western Gateway Elementary School, Inc., held at Western Gateway Elementary School, 1300 S.W. 15<sup>th</sup> Street, Oklahoma City, OK 73108, on the 16<sup>th</sup> day of January, 2025; that said meeting was held in accordance with the By-Laws of WGES, Inc., and the Oklahoma Open Meetings Act; that any notice required to be given of such meeting was properly given; that a quorum was present at all times during said meeting; and that the Resolution was duly adopted by a majority of the Directors present.

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EDGAR MEDINA, SECRETARY