



Meeting of the Board of Directors
Western Gateway Elementary School

Thursday, February 20, 2025
4:00 pm

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

Western Gateway Elementary School, Inc.

Board of Directors Meeting

A G E N D A

February 20, 2025, 4:00 PM

1300 SW 15th Street, Oklahoma City, OK 73108

Board members:

Blair Humphreys, Ashley Terry, Edgar Medina, Joe Fairbanks, Jamely Mejia

School Representatives:

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

Access to the board agenda will be posted on the Western Gateway Website, <https://www.westerngateway.school> *Click on About Us, then click on Board of Directors, and scroll down to the 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. Intent to Return Data
 - b. Lottery Data Update
 - c. Attendance Data Overview
4. Consent Agenda Blair Humphreys

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

- a. Approval of Minutes from January 16, 2025
 - b. Approval of Minutes from February 5, 2025
 - c. Approval of Purchase Orders #2025-11-128 through #2025-11-130 and any changes to any prior existing purchase orders
 - d. Approval of January 2025 financial report
5. Presentation and update on the WGES Solar Project, presented by Paul Bronson from EightTwenty
6. Discussion, consideration, and possible action to approve the service agreement with Booster for the 2026 OSO Fun Run.
7. Discussion, consideration, and possible action to approve contact with VSP for installation of additional interior hall cameras and exterior playground cameras.
8. Discussion, consideration, and possible action to appoint Edgar Medina as Vice-Chair to the Board of Directors of Western Gateway Elementary School.
9. Discussion, consideration, and possible action to appoint Joe Fairbanks as Treasurer to the Board of Directors of Western Gateway Elementary School.

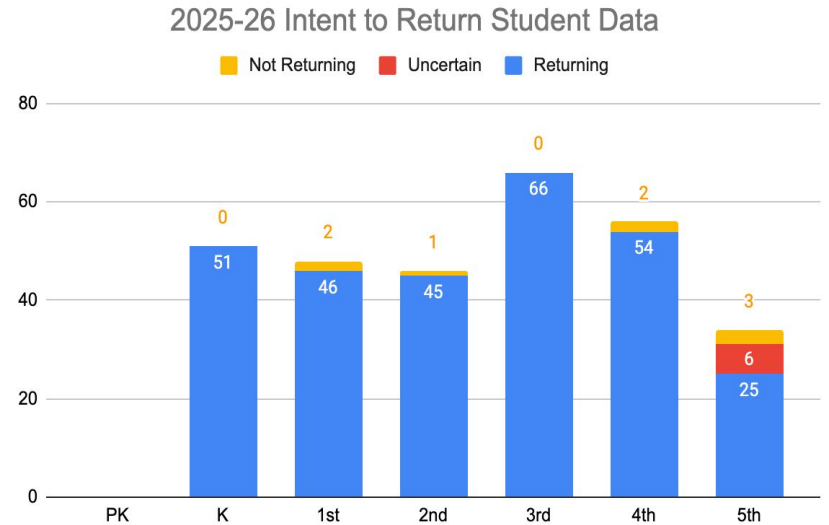
10. Discussion, consideration, and possible action to appoint Jamely Mejia as Secretary to the Board of Directors of Western Gateway Elementary School.
11. Discussion, consideration, and possible action to approve the 2025-26 school audit contract agreement with Sanders, Bledsoe & Hewett, CPAs.
12. Consideration and Possible Action to Enter into Executive Session, if desired, as authorized by 25 O.S. § 307(B)(1), for the purpose of a general check-in and discussion regarding potential employment goals and standards for the Head of School and Instructional Facilitator, based on the data and information provided to the Board related to the 2024-2025 school year and strategic planning regarding same.
13. Comments by board members and/or public comments.
14. New business
15. Adjourn

Western Gateway Elementary

February 20, 2025
Head of School Update

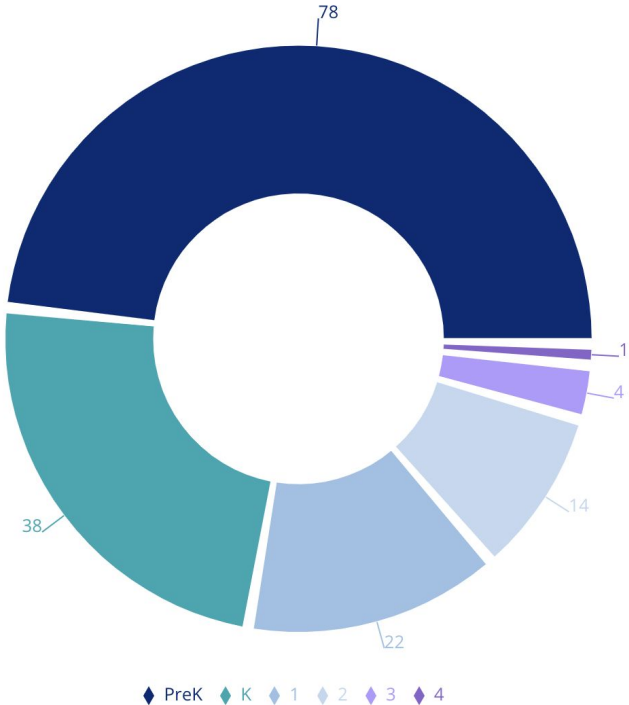
Intent to Return Student Data 2025-26

Grade	Returning 2025-26	Not Returning	Capacity 2025-26
Incoming PK			51
PK- going to Kinder	51	0	48
Kinder going to 1st	46	2	48
1st going to 2nd	45	1	48
2nd going to 3rd	66	0	72
3rd going to 4th	54	2	72
4th going to 5th	31 (25)	3 (6)	24
Total	293	8	363

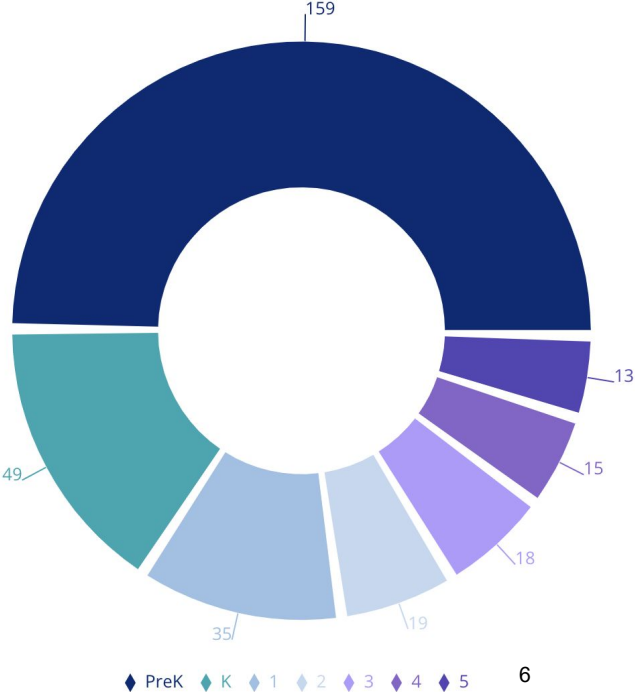


February Lottery Update: 158 to 312 Applications (YoY, 2024-2025)

Applications by Grade



Applications by Grade



Student Recruitment- Google Campaign Update

WGES| January Summary



HIGHLIGHTS

- Drove 713 potential parents to Western Gateway's website from Google Paid Search ads, a 48% increase from December.
- Generated 41 clicks by parents to the interest form submission, and 48 parents clicked to One App. This is more than double December's numbers!
- Yielded 482 clicks on the location extension (pictured below) directing potential parents to the Google My Business page from our Google Ads.

GOALS FOR FEBRUARY

- Optimize and monitor ad performance based on search terms leading up to the application deadline.

RESULTS

Sponsored
www.westerngateway.school/
Small Classes, Large Success - Serving Our Community & Beyond
Want to learn more about 2025-26 school year offerings? Fill out an inquiry form today. We offer a dual-language, tuition-free education to Pre-K through 5th grade students. Amenities: Dual-Language Learning, Pre-K through 5th Grade, Community...
FAQ About Us
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. Bilingual...
About Us FAQ
Call (405) 276-9170
Oklahoma City · 1300 SW 15th St

Attendance Data Overview: 2023-2025

Western Gateway aims to ensure that at least 90% of students maintain good standing with their attendance.

2023 Attendance Data: 140 out of 171 (82%) students maintained good standing with fewer than 10% absences.

2024 Attendance Data: 199 out of 215 (93%) students maintained good standing with fewer than 10% absences.

YTD 2025 Attendance Data: 213 out of 249 (86%) students are in good standing with fewer than 10% absences.

* Pre-K attendance is not included in this data, as it is non-compulsory and not counted by SDE.

* The recent increase in flu cases in Oklahoma City has resulted in more student absences. There have been **127 documented cases of flu related illnesses**, which is significantly higher than the previous school year, where only 48 cases were reported. Furthermore, 26 students have missed 10% or more of their school days due to flu-related absences.



**WESTERN GATEWAY
ELEMENTARY SCHOOL**

JANUARY 2025 REPORT

WGES| January Summary



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

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

Call (405) 276-9170

Oklahoma City · 1300 SW 15th St



KEY METRICS

11,554 Ad Impressions	713 Clicks on Ads	6.17% Click-through Rate (CTR)	48 Clicks to One App
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Perspective and Analysis

- Out of 713 clicks from ads to the WGES website, 41 prospective families clicked to the interest form; 48 prospective families clicked to the One App page.
 - This is a 12.4% "conversion rate" of users engaging with ads and then engaging with the application or interest form, which is very strong! It's also nearly 4x 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 6.17% is better than the education industry average of 3.78%. This is also a 25% increase from December, indicating our optimizations to negate irrelevant terms are working.
 - Additionally, 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
 - 73127
 - 73135

ACTIVITIES

- Continued contact with Google representatives to troubleshoot online review process.
- Managed regular correspondence and general updates with Heather Zacarias.
- Monitored ad performance and make optimizations based on search terms and user behavior on the website.

WESTERN GATEWAY ELEMENTARY SCHOOL, INC.

Minutes

Board of Directors Regular Meeting
Thursday, January 16, 2025, 12:00 pm

This meeting of the Board of Directors of Western Gateway Elementary School, Inc. was held on Thursday, January 16, 2025, at 12:00 pm. The meeting was held in person at Western Gateway Elementary School, 1300 SW 15th Street, Oklahoma City, OK 73108

Statement of Compliance with the Oklahoma Open Meeting Act:

The meeting agenda was delivered to the Oklahoma County Clerk on Monday, January 13, 2025, and was posted on January 13, 2025, 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 12:00 pm. on January 16, 2025.

2. Roll Call

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

3. Update from Heather Zacarias, Head of School

Ms. Zacarias provided the Head of School update, emphasizing student recruitment efforts and the use of Google paid search ads. In January, lottery applications for the upcoming school year increased from 158 to 194. The Board also received an update on the SchoolWorks community needs assessment, which has involved letters of support, town hall meetings, school tours, and virtual focus groups.

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 Mr. Fairbanks pproved on the following vote:

Ayes: Humphreys, White, Terry, Medina, Fairbanks

Nays: None

5. Presentation, discussion, and possible action upon the results of the 2023-2024 audit conducted by Bledsoe, Hewett & Gullekson.

Mr. Fairbanks made a motion to approve the results of the 2023-2024 audit conducted by Bledsoe, Hewett & Gullekson. The motion was seconded by Mr. Medina and approved on the following vote:

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

6. Consideration and possible action to approve the hiring of Taelor Bueno, Attendance Clerk for the remainder of the school year 2024-25.

Mr. Medina made a motion to approval the hiring of Taelor Bueno, Attendance Clerk for the remainder of the school year 2024-25. The motion was seconded by Ms. Terry and approved on the following vote:

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

7. Consideration and possible action to approve the hiring of Vianey Reyes Bilingual Teaching Assistant for the remainder of the school year 2024-2025.

Mr. Fairbanks made a motion to approve the hiring of Vianey Reyes Bilingual Teaching Assistant for the remainder of the school year 2024-2025. The motion was seconded by Mr. Medina and approved on the following vote:

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

8. Discussion, consideration, and possible action to update the WGES Wellness Policy.

Mr. White made a motion to update the WGES Wellness Policy. The motion was seconded by Ms. Terry and approved on the following vote:

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

9. Discussion, consideration, and possible action to update the WGES 24/7 Smoke-Free/Tobacco-Free Environment Policy.

Mr. Medina a motion to update the WGES 24/7 Smoke-Free/Tobacco-Free Environment Policy. The motion was seconded by Mr. Fairbanks and approved on the following vote:

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

10. Consideration, and possible action to approve the 2025-26 school calendar.

Mr. White made a motion to approve the 2025-26 school calendar. The motion was seconded by Ms. Terry and approved on the following vote:

Ayes: Humphreys, White Terry, Medina, Fairbanks

Nays: None

11. Consideration, and possible action to approve the addition of 5th grade to the 2025-2026 school year.

Mr. Humphreys made a motion to approve the addition of 5th grade to the 2025-2026 school year. The motion was seconded by Mr. White and approved on the following vote:

Ayes: Humphreys, White Terry, Medina, Fairbanks

Nays: None

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.

Mr. White made a motion 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.

The motion was seconded by Ms. Terry and approved on the following vote:

Ayes: Humphreys, White Terry, Medina, Fairbanks

Nays: None

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.

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

Ayes: Humphreys, White Terry, Medina, Fairbanks

Nays: None

14. Comments

15. New Business

16. Adjournment

Mr. White 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, Fairbanks
Nays: None

The meeting was adjourned at 12:38 pm.

Edgar Medina, Board Secretary

WESTERN GATEWAY ELEMENTARY SCHOOL, INC.

Minutes

Board of Directors Work Session

Wednesday, February 5, 2025, 12:30 pm

This work session of the Board of Directors of Western Gateway Elementary School, Inc. was held on Wednesday, February 5, 2025, at 12:30 pm. The meeting was held in person at the Citizen Building, 600 N. Robinson, 5th Floor Conference Room, Oklahoma City, OK 73102.

Statement of Compliance with the Oklahoma Open Meeting Act:

The meeting agenda was delivered to the Oklahoma County Clerk on Monday, January 30, 2025, and was posted on January 30, 2025, 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 12:32 pm. on February 5, 2025.

2. Roll Call

Mr. Humphreys called the roll. Board members present were: Mr. Blair Humphreys, Ms. Ashley Terry, Mr. Joe Fairbanks, and Ms. Jamely Mejia. Board Member absent: Mr. Edgar Medina. Others present were: Nathan Smalley, Chris Brewser, Meredith Roddy, Marianne Stephens, Meg Wheeler, Jamie Lake, Heather Zacarias, Brittney Santos, and Diana Bedwell.

3. Work Session

- a. Nathan Smalley, Founder of The Conscious Schools Project, and the Conscious Schools Review Team presented information to the WGES Board of Directors and Head of School on the outcome of the School Site Review. INFORMATION ONLY - No Board Action Requested or Conducted

16. Adjournment

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

Ayes: Humphreys, White Terry, Fairbanks, Mejia

Nays: None

The meeting was adjourned at 2:00 pm.

Edgar Medina, Board Secretary

Encumbrance Register

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

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	2	07/01/2024	27	AMAZON CAPITAL SERVICES	INSTRUCTIONAL SUPPLIES AND MATERIALS	0.00
11	30	07/01/2024	55	EVALUATION WORKS, LLC	PSYCH EVAL SERVICES/THERAPY	2,030.00
11	80	07/01/2024	106	SAM'S CLUB MASTERCARD	DECEMBER CREDIT CARD PAYMENT	-471.20
11	81	07/01/2024	106	SAM'S CLUB MASTERCARD	JANUARY CREDIT CARD PAYMENT	-311.32
11	87	07/01/2024	25	SAM'S CLUB/SYNCHRONY BANK	CLASSROOM SUPPLIES/ PAPER GOODS	0.00
11	93	07/01/2024	26	STAPLES BUSINESS CREDIT	OFFICE/INSTR. SUPPLY	0.00
11	128	01/16/2025	201	JAMIE CLARK	WIDA TESTING	7,000.00
11	129	01/22/2025	202	GENERAL LIGHTING	FIX SIGN ON SCHOOL	500.00
11	130	01/23/2025	203	YUSELI FREIRE	ENGLISH LANGUAGE ACQUISITION PLANS	2,000.00
Non-Payroll Total:						\$10,747.48
Payroll Total:						\$29,814.05
Balance Forward:						\$3,329,276.54
Report Total:						\$3,369,838.07

Payment Register

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

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
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
428	01/16/2025	199	EXPLORE LEARNING REFLEX				\$87.50
429	01/16/2025	17	KELLOGG & SOVEREIGN CONSUL				\$2,335.79
430	01/16/2025	178	MIDCON DATA SERVICES, LLC				\$75.00
431	01/16/2025	15	OKLAHOMA CONSULTING AND A				\$2,050.00
432	01/16/2025	69	OG&E				\$1,282.08
433	01/16/2025	79	ONG				\$1,277.24
434	01/16/2025	63	R.K. BLACK, INC.				\$108.51
435	01/22/2025	65	HISPANIC CHAMBER OF COMME				\$66.95
436	01/22/2025	78	OKCPS FINANCIAL SERVICES - TR				\$3,093.63
437	01/22/2025	22	OPSRC				\$1,473.80
438	01/22/2025	157	PHILLIPS MURRAH P.C.				\$1,100.00
492	02/03/2025	27	AMAZON CAPITAL SERVICES				\$446.10
493	02/03/2025	70	CITY OF OKC				\$482.88
494	02/03/2025	181	FOCAL POINTE OF OKLAHOMA, L				\$759.92
495	02/03/2025	14	JENKINS & KEMPER CPA, P.C.				\$750.00
496	02/03/2025	106	SAM'S CLUB MASTERCARD				\$188.68
497	02/03/2025	25	SAM'S CLUB/SYNCHRONY BANK				\$53.92
498	02/03/2025	26	STAPLES BUSINESS CREDIT				\$801.90
499	02/03/2025	71	WM CORPORATE SERVICES, INC.				\$386.94
500	01/13/2025	12	MIDFIRST BANK				\$47.20
501	02/05/2025	27	AMAZON CAPITAL SERVICES				\$88.82
502	02/05/2025	50	CLASSIC PAPER SUPPLY INC.				\$1,039.05
503	02/05/2025	110	COOPER PROJECT ADVISORS, LLC				\$1,835.00
504	02/05/2025	89	DEMCO INC.				\$67.04
505	02/05/2025	20	ELITE TECHNOLOGY SOLUTIONS,				\$2,145.00
506	02/05/2025	55	EVALUATION WORKS, LLC				\$3,580.00
507	02/05/2025	73	KEYSTONE FOODSERVICE				\$20,304.99
508	02/05/2025	58	MEDINA HANDYMAN SERVICES				\$7,949.10
509	02/05/2025	6	SYLOGISTED, INC.				\$96.16
510	02/05/2025	80	TODAY'S THERAPY SOLUTIONS				\$4,350.00
511	02/05/2025	196	UNIVERSITY OF OKLAHOMA HEA				\$350.00

Western Gateway Elementary School Inc.

Payment Register

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

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
				Non-Payroll Total:			\$106,144.26
				Payroll Total:			\$202,105.74
				Balance Forward:			\$1,451,752.23
				Total:			\$1,760,002.23

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

MONTHLY FINANCIAL REPORT

January 31, 2025 and Year to Date

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JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

February 4, 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 January 31, 2025, and the related statements of revenues and expenses – cash basis for the seven (7) months then ended. Our compilation was performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting and the budget laws of the State of Oklahoma, which is a basis of accounting other than generally accepted accounting principles.

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

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

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

We are not independent with respect to Western Gateway.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

WESTERN GATEWAY ELEMENTARY SCHOOL - 2024-25 FISCAL YEAR
 STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS
 AT JANUARY 31, 2025

	General Fund	Building Fund	Gifts Fund	Activity Fund	Totals
Assets					
Cash	\$ 499,447.45	184,734.90	375,244.51	44,868.63	1,104,295.49
Liabilities					
Outstanding Payments	24,980.68		52,700.00		77,680.68
Reserves	3,662.59				3,662.59
Funds Held for Student Organizations				44,868.63	44,868.63
Total Liabilities	<u>28,643.27</u>		<u>52,700.00</u>	<u>44,868.63</u>	<u>126,211.90</u>
Net Assets	<u>\$ 470,804.18</u>	<u>184,734.90</u>	<u>322,544.51</u>		<u>978,083.59</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
 JANUARY 31, 2025**

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	TOTALS (MEMO. ONLY)
	GENERAL	SPECIAL REVENUE	EXPENDABLE TRUST FUND	
Revenues				
Local sources	\$ 30,890.87		386,350.00	417,240.87
State sources	1,632,286.99			1,632,286.99
Federal sources	124,493.61			124,493.61
Total revenues	<u>1,787,671.47</u>	<u>-</u>	<u>386,350.00</u>	<u>2,174,021.47</u>
Expenditures				
Instruction	894,423.80		37,744.34	932,168.14
Support services	721,474.56		449,516.21	1,170,990.77
Operation of non-instructional services	95,910.37			95,910.37
Other uses	2,518.00			2,518.00
Total expenditures	<u>1,714,326.73</u>	<u>-</u>	<u>487,260.55</u>	<u>2,201,587.28</u>
Revenues over (under) expenditures	73,344.74	-	(100,910.55)	(27,565.81)
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>\$ 470,804.18</u>	<u>184,734.90</u>	<u>322,544.51</u>	<u>978,083.59</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 1/31/24	% of YTD to Actual	2024-25 Annual Budget	2024-25 Revised Budget	2024-25 As of 1/31/25	% of YTD to Budgeted
Revenue								
Reimbursements	1500	\$ 2,742.33	2,732.32	99.6%	-	-	-	N/A
Donations	1610	11,830.00	11,830.00	100.0%	-	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	19,806.96	51.0%	36,900.00	36,900.00	23,288.87	63.1%
Foundation and Salary Incentive Aid	3210	2,175,098.25	1,170,834.84	53.8%	2,164,788.38	2,376,884.11	1,283,517.42	54.0%
Flexible Benefit Allowance	3250	219,110.99	124,994.34	57.0%	214,896.04	237,871.14	128,450.42	54.0%
Reading Sufficiency (prj 367)	3415	23,372.80	23,372.80	100.0%	-	27,286.25	27,286.25	100.0%
State Textbooks (prj 333)	3420	16,935.38	16,935.38	100.0%	17,840.46	19,345.16	19,345.16	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	1,612.54	806.27	50.0%
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	16,831.53	99.6%	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	26,974.36	59.6%	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	6,357.66	62.8%	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%
LETRS (prj 726)	4689	646.00	-	0.0%	-	646.00	646.00	100.0%
ESSER III (prj 795)	4689	109,649.41	48,164.72	43.9%	-	-	-	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	191.70	23.9%	-	-	-	N/A
Total revenue		3,021,297.12	1,572,489.45	52.0%	3,082,590.82	3,386,697.48	1,787,671.47	52.8%
Expenditures								
Payroll		2,116,344.18	1,074,913.58	50.8%	2,542,821.02	2,372,629.47	1,214,370.93	51.2%
Accounts Payable		852,977.86	449,315.43	52.7%	937,229.24	1,023,976.43	499,955.80	48.8%
Total expenditures		2,969,322.04	1,524,229.01	51.3%	3,480,050.26	3,396,605.90	1,714,326.73	50.5%
Revenue over (under) expenses		51,975.08	48,260.44		(397,459.44)	(9,908.42)	73,344.74	
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	-		-	3,662.59	-	
Ending Net Assets		\$ 397,459.44	386,746.13		0.00	391,213.61	470,804.18	

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>	<u>January</u>
Donations - Inasmuch (prj 001)	\$ 5,202.00	-	-	5,202.00	-	-	-	-
Local Child Nutrition Program	23,288.87	-	376.00	9,119.06	3,197.50	3,434.25	1,504.00	5,658.06
State Aid	1,283,517.42	-	194,830.95	194,830.96	194,830.95	194,830.96	194,830.95	309,362.65
Flexible Benefits Allowance	128,450.42	-	19,340.64	20,009.78	19,675.22	19,675.21	28,341.16	21,408.41
Reading Sufficiency	27,286.25	-	-	-	-	-	-	27,286.25
State Textbooks (prj 333)	19,345.16	-	17,840.46	-	-	-	-	1,504.70
School Resource Officer (prj 376)	163,955.67	-	163,955.67	-	-	-	-	-
Maternity Leave (prj 377)	8,925.80	-	-	-	8,033.22	892.58	-	-
State CNP Matching	806.27	-	-	-	-	-	-	806.27
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	-	-
LETRS (prj 726)	646.00	-	-	-	-	-	-	646.00
Erate	2,400.00	2,400.00	-	-	-	-	-	-
Federal Child Nutrition Program	54,044.28	-	-	-	10,676.19	31,619.74	11,748.35	-
	<u>\$ 1,787,671.47</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>	<u>366,672.34</u>

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

Classification (Project-Object)	Object	2023-24 Actuals	2024-25 Annual Budget	2024-25 Revised Budget	2024-25 As of 1/31/25	% of YTD to Budg.
General Fund Local prj Codes						
Salaries	100	\$ 1,268,408.57	1,582,000.00	1,517,400.00	766,764.83	50.53%
Employee Benefits	200	296,812.71	367,660.75	346,700.00	174,502.04	50.33%
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	9,585.79	52.67%
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	16,850.00	65.44%
Medical Services	336	49,884.16	77,000.00	77,000.00	38,494.77	49.99%
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	11,250.00	93.75%
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	8,141.11	81.41%
Cleaning Services	421	76,085.00	75,000.00	75,000.00	49,495.50	65.99%
Disposal Services	423	3,511.35	3,550.00	4,800.00	2,752.82	57.35%
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	9,986.92	36.99%
Repairs and Maintenance Services	430	57,095.40	58,000.00	66,543.71	32,036.37	48.14%
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	8,981.24	66.68%
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	5,150.00	4,283.71	83.18%
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	9,200.73	32.28%
Electricity	624	24,640.80	25,000.00	25,000.00	20,693.22	82.77%
Natural Gas	627	6,508.41	7,000.00	7,000.00	3,065.87	43.80%
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	30,161.68	69.74%
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	12,835.18	51.34%
Dues and Fees	810	8,081.28	8,100.00	7,649.00	4,757.75	62.20%
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>2,566,730.05</u>	<u>1,330,595.92</u>	<u>51.84%</u>
Child Nutrition Program						
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	93,087.07	46.54%
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>95,910.37</u>	<u>47.15%</u>
Flexible Benefit Allow. (prj 331-335)						
Salaries/Employee Benefits	100-299	212,255.99	240,000.00	240,000.00	118,981.60	49.58%
State Textbooks (prj 333)						
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**

Classification (Project-Object)	Object	2023-24 Actuals	2024-25 Annual Budget	2024-25 Revised Budget	2024-25 As of 1/31/25	% of YTD to Budg.
Reading Sufficiency (prj. 367)						
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%
School Resource Officer (prj 376)						
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%
Title I, Part A (prj 511)						
Salaries/Employee Benefits	100-299	86,347.36	107,968.83	105,528.97	62,618.44	59.34%
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>62,618.44</u>	58.67%
Special Ed. Prof Dev (prj 615)						
Registrations	860	400.00	-	500.00	-	0.00%
Subtotal		<u>400.00</u>	<u>-</u>	<u>500.00</u>	<u>-</u>	0.00%
Special Ed. (prj. 621)						
Salaries/Employee Benefits	100-299	29,000.00	40,000.00	45,295.00	32,330.71	71.38%
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>38,700.10</u>	74.91%
Preschool (prj. 641)						
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%
Stronger Connections Grant (prj 715)						
Salaries/Employee Benefits	100-299	113,988.54	205,191.44	117,059.50	58,527.41	50.00%
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>58,527.41</u>	49.79%
ARP ESSER III LETRS (prj 726)						
Salaries/Employee Benefits	100-299	645.90	-	646.00	645.90	99.98%
Subtotal		<u>645.90</u>	<u>-</u>	<u>646.00</u>	<u>645.90</u>	99.98%
ESSER III (prj 795)						
Salaries/Employee Benefits	100-299	108,885.11	-	-	-	N/A
Subtotal		<u>108,885.11</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Grand Total						
		<u>2,969,322.04</u>	<u>3,480,050.26</u>	<u>3,396,605.90</u>	<u>1,714,326.73</u>	50.47%
Payroll Expenses	100-200	2,116,344.18	2,542,821.02	2,372,629.47	1,214,370.93	51.18%
Non-Payroll Expenses	300-900	852,977.86	937,229.24	1,023,976.43	499,955.80	48.82%
Totals		<u>\$ 2,969,322.04</u>	<u>3,480,050.26</u>	<u>3,396,605.90</u>	<u>1,714,326.73</u>	50.47%

**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	202,105.74	60,468.76
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>1,214,370.93</u>	<u>499,955.80</u>
		<u>2,373,304.76</u>		<u>2,969,322.04</u>		<u>1,714,326.73</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	138,582.93	37,752.63	172,503.15	57,098.67	202,105.74	60,468.76
February	-	-	-	-	-	-
March	-	-	-	-	-	-
April	-	-	-	-	-	-
May	-	-	-	-	-	-
June	-	-	-	-	-	-
	<u>\$ 838,990.38</u>	<u>384,161.65</u>	<u>1,074,913.58</u>	<u>449,315.43</u>	<u>1,214,370.93</u>	<u>499,955.80</u>
		<u>1,223,152.03</u>		<u>1,524,229.01</u>		<u>1,714,326.73</u>

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 21, Date Range: 7/2/2024 - 1/31/2025

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

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 81, Date Range: 7/2/2024 - 1/31/2025

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
001 INASMUCH FOUNDATION	\$326,639.34	\$0.00	\$0.00	\$52,590.86	\$274,048.48	\$9,073.90	\$264,974.58
002 WCF DONATION	\$80,229.58	\$370,000.00	\$0.00	\$421,600.00	\$28,629.58	\$202,400.00	(\$173,770.42)
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	\$705.98	\$1,191.45	\$1,640.04	(\$448.59)
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
Total	\$423,455.06	\$386,350.00	\$0.00	\$487,260.55	\$322,544.51	\$222,682.73	\$99,861.78

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 60, Date Range: 7/2/2024 - 1/31/2025

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
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	\$26,947.04	\$0.00	\$13,571.95	\$42,977.85	\$12,539.09	\$30,438.76
816 OSO FAMILY FUND	\$1,234.99	\$767.00	\$0.00	\$977.71	\$1,024.28	\$0.00	\$1,024.28
Total	\$30,837.75	\$28,580.54	\$0.00	\$14,549.66	\$44,868.63	\$12,539.09	\$32,329.54



SERVICES AGREEMENT

THIS SERVICES AGREEMENT (this "Agreement") is made and entered into on the below-listed effective date by and between **BOOSTER ENTERPRISES, INC**, a Georgia Corporation ("**Booster**"), and the below identified **Client School** (the "**Client**"). Client and Booster are referred to collectively herein as the "**Parties**" (or individually as a "**Party**") with the following fundraising efforts:

CLIENT SCHOOL INFORMATION			
Effective Date: 1/24/2025	Client/ School Name: Western Gateway Elementary School	Organization Type: SCHOOL	
Address: Attn: Diana Bedwell 1300 Southwest 15th Street	City: Oklahoma City	State OK	Zip 73108

In consideration of the mutual covenants and conditions set forth herein, the receipt and sufficiency of which are hereby acknowledged, Booster and Client, intending to be legally bound, agree as follows:

1. **Engagement.** The Client hereby engages Booster to organize, market and manage a fundraising program (the "**Services**") as described below (the "**Boosterthon Program**") during the Program Term identified below (the "**Program Term**"). Booster hereby agrees to provide the Services for the benefit of the Client, all on the terms and subject to the conditions set forth herein.

Boosterthon Program Schedule		
Event	Date (s)	Parties Involved
Program Kick Off	2025-09-22	Booster (Remote), Client, Staff, Students
Team Days	2025-09-23--2025-10-07	Booster (Remote), Client, Staff, Students
Event	2025-10-08	Booster (Remote), Client, Staff, Students
Program End	2025-12-31	Booster (Remote), Client, Staff, Students

[Fundraiser Description with other important Dates]
 Boosterthon SUPPORT SERVICE - The Booster Team will NOT be on campus at any point during the program (as listed in the calendar above). The Booster Team is responsible for providing remote consultation to Client. Client agrees to provide volunteers as-needed for specific parts of the program (such as but not limited to, social media promotion, kick off event, prize delivery, team day motivation, event day volunteers for set-up, water station, DJ services, lap marking, etc.)

2. **Costs and Payment.** The total amount due to Booster in connection with the Boosterthon Program is determined by the three (3) separate fees and one (1) optional item listed below:

Set-Up Fee: \$ 1,000

Service Level Fee (choose one below):

- Support Service (20 % of each contribution)
- Shared Service (30 % of each contribution)
- Full Service (40 % of each contribution)

DS MW DS HE

Platform Fee: 15% of each platform contribution

Donor Choice Program Option (select one option):

Client **will** participate in Donor Choice program Client **will not** participate in Donor Choice program

3. **Terms of Service; Signature.** By signing this agreement, Client is also agreeing to the Standard Terms and Conditions (available through the hyperlink [here](#)), which are incorporated herein by

reference. This Agreement, along with these incorporated terms, constitutes the entire agreement of the parties with respect to the subject matter contained herein, and supersedes all prior and contemporaneous agreements (written or oral) with respect to such subject matter. In the event of any conflict between the incorporated terms and provisions of this Agreement, the terms of this Agreement shall govern. Client agrees that it has accessed, carefully reviewed, and fully understands this Agreement and the incorporated terms. This Agreement may be executed in counterparts, each of which shall be deemed to be an original. An electronic signature shall be equivalent to and as binding as an original signature.

[Other Terms]
Both the Client and Booster agree the \$1,000 Base Cost is typically due within 10 days of signing the contract, but this year will be delayed until after July 1st, 2025.

IN WITNESS WHEREOF, this Agreement has been executed and delivered effective on the date first above written.

BOOSTER ENTERPRISES, INC.

DocuSigned by:
Mikayla Williams
529DD27847981DE
Mikayla Williams

By: _____
Name: Mikayla Williams
Title: _____
Date: 12/17/2024

CLIENT

DocuSigned by:
Heather Zacarias
59DB682C72745C
Heather Zacarias

By: _____
Name: Superintendent
Title: _____
Date: 1/24/2025

By: _____
Name: _____
Title: _____
Date: _____

Interior Hall Camera and Exterior Playground Camera Additions.

Western Gateway Elementary School

1300 SW 15th Street
Oklahoma City, OK 73108

Revision: 0
Modified: 12/5/2024



FIRE · SECURITY

Presented By:

VSC Fire & Security

2628 N Hemlock Circle
Broken Arrow, OK 74012 USA
918.258.9675
www.vscfire.com



FIRE · SECURITY

www.vscfire.com

SCOPE OF WORK

Provide and install of 2 new cameras to cover the South playground and replace existing camera in Gym hall with new multi-imager.

Install new cable for PNM-C32083RVQ camera on SW corner of Gym outside corner. Camera will be configured for 180 view

Install new cable for PNM-C32083RVQ camera on SW corner of covered patio over hang. Install conduit from building to close proximity to corner of awning and strap to structure of awning. Camera will be configured for 180 view.

Included Genetec SMA for 2025.

Exclusions:

Any required power for new cameras.

Any switch gear needed for camera.

PROPOSAL

Interior Hall Camera and Exterior Playground Camera Additions.

Western Gateway Elementary School

1300 SW 15th Street
Oklahoma City, OK 73108

Revision: 0
Modified: 12/5/2024



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SalesInfo.TulsaLV@vscfire.com



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www.vscfire.com

500	Anixter/Wesco CAT6 23-4P UTP-PLENUM SOL BC CS34P VIOLET	\$896.90
2	Genetec Genetec™ Advantage for 1 Omnicast™ Camera – 1 year	\$60.00
1	Genetec Genetec™ Advantage Renewal for 1 intrusion alarm panel – 1 Year	\$65.00
37	Genetec Genetec™ Advantage Renewal for 1 additional camera for SV-1XX or SV-3XX - 1 year (Required above 25 cameras on SV-1XX or above 50 cameras on SV-3XX)	\$1,110.00
12	Genetec Renewal Genetec Advantage for 1 Synergis™ Reader – 1 year	\$120.00
1	Genetec Reinstatement Fee for Lapsed Genetec™ Advantage - Under 1 year - Renewal only	\$323.75
2	Genetec 1 camera connection	\$568.40
1	Hanwha 6MP X 2, IR outdoor Dome	\$1,532.97
2	Hanwha 4K x 4, AI, IR Multi-directional outdoor camera	\$5,281.74
2	Hanwha Cap Adapter	\$184.60
2	Hanwha Corner Mount Base	\$392.16
2	Hanwha Wall Mount	\$471.70
1	VSC Install Labor	\$536.80

Total	\$11,544.02
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Project Subtotal:	\$11,544.02
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* Price Includes Accessories

Interior Hall Camera and Exterior Playground Camera Additions.

Project No : VSC-18014

Rev. 0

OK Lic #AC440869

12/5/2024

1	Misc. Materials	\$923.52	\$923.52
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* Price Includes Accessories

**Interior Hall Camera and Exterior Playground Camera
Additions.**

Project No : VSC-18014

Rev. 0

OK Lic #AC440869

12/5/2024

PROJECT SUMMARY

Equipment:	\$9,128.42
Labor:	\$2,415.60
Misc Items:	\$923.52

Project Total: **\$12,467.54**

Payments to be made as follows:

1. Invoiced on Completion
2. Terms: Due on Receipt

Client accepts this proposal inclusive of its Scope of Work, Pricing, and Payment Terms. Client also accepts VSC's Terms and Conditions found at the following link: <https://vscfire.com/terms/>.

Client: Heather Zacarias

Date

12/5/2024

Contractor: John Dunlap

Date

Interior Hall Camera and Exterior Playground Camera Additions.

Project No : VSC-18014

Rev. 0

OK Lic #AC440869

12/5/2024

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

CONTRACT FOR AUDIT OF PUBLIC SCHOOLS
2024-2025 SCHOOL YEAR

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

We, the undersigned, do hereby further stipulate that we have entered into an agreement to provide an annual audit of the financial affairs and transactions of all funds and activities of the school district specified below. The audit period shall cover the 2024-2025 fiscal year beginning July 1, 2024 and ending June 30, 2025.

This audit contract was approved by the Board of Education and entered in the minutes of its meeting on the _____ day of _____, 2025.

ATTEST:

_____	_____	
Clerk	President	
_____	_____	_____
District	County	County/District Number
Approved this _____		Day of _____ 2025.

Bledsoe, Hewett & Gullekson, CPAs, PLLLC

AUDITING FIRM



SIGNATURE OF AUTHORIZED REPRESENTATIVE OF AUDITING FIRM

PLEASE EXECUTE THIS FORM IN TRIPLICATE:

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

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

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

MUST BE FILED NO LATER THAN JUNE 30, 2025

Contracts dated prior to January 20, 2025, will **not** be accepted.

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



BLED SOE, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

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

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

February 11, 2025

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

We are pleased to offer our bid and to confirm our understanding of the services we are to provide for Western Gateway Elementary School (the District) for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements – regulatory basis of the governmental activities and disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2025. We understand the financial statements will be presented in accordance with a financial reporting model, and prepared using a regulatory basis of accounting, as prescribed by the Oklahoma State Department of Education.

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

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

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor’s report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with the prescribed regulatory basis and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise

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

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

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

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

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

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

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

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

Audit Procedures—Internal Control

We will obtain an understanding of the school district and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

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

Audit Procedures—Compliance

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

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

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

Other Services

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

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

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

- Preparation of the 25-26 Temporary Appropriations, if needed
- Confirmation of 2025-26 Estimate of Needs
- State Auditor and Inspector's filing fee for the 24-25 audit
- Presentation of the 24-25 audit report to your Board of Education
- Assist in preparation of supplemental appropriations, if necessary
- Assist in preparation of 24-25 Schedule of Expenditures of Federal Awards
- Unlimited toll-free telephone consultation with District personnel

Responsibilities of Management for the Financial Statements and Single Audit

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

compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the regulatory basis of accounting, and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

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

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

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

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

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

Engagement Administration, Fees, and Other

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

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

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

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

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

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

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

Reporting

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

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

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

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

Sincerely,

Bledsoe, Hewett & Gullekson CPAs PLLP

RESPONSE:

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

By: _____

Title: _____

Date: _____