



Meeting of the Board of Directors
Western Gateway Elementary School

Thursday, April 17, 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

April 17, 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. Lottery Update | |
| b. Literacy Data Update | |
| c. Staff Appreciation Week | |
| 4. Consent Agenda | Blair Humphreys |

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

- a. Approval of Minutes from February 20, 2025
 - b. Approval of February 2025 financial reports
 - c. Approval of March 2025 financial reports
 - d. Approval of Purchase Orders #2025-11-130 through #2025-11-132 and any changes to any prior existing purchase orders
 - e. Approval of 2025-26 Oklahoma Consulting and Accounting Services, LLC Contract (in affiliation with Jenkins & Kemper, CPAs, P.C.) to provide accounting and treasury services and tax preparation.
 - f. Approval of 2025-26 Sylogist Ed. Contract to provide Student Information System software, Accounting Software, Payroll Software, and Lunchroom software
 - g. Approval of Today's Therapy Contract to provide OT and SLP services for school year 2025-26
5. Discussion and possible action to approve the filing of FCC Form 471, Schools and Libraries Universal Service Program Services ordered for the fiscal year 07/01/2025-06/30/2026. (E-Rate)
 6. Consideration and possible action to approve the Application for Temporary Appropriations for 2025-2026 school year

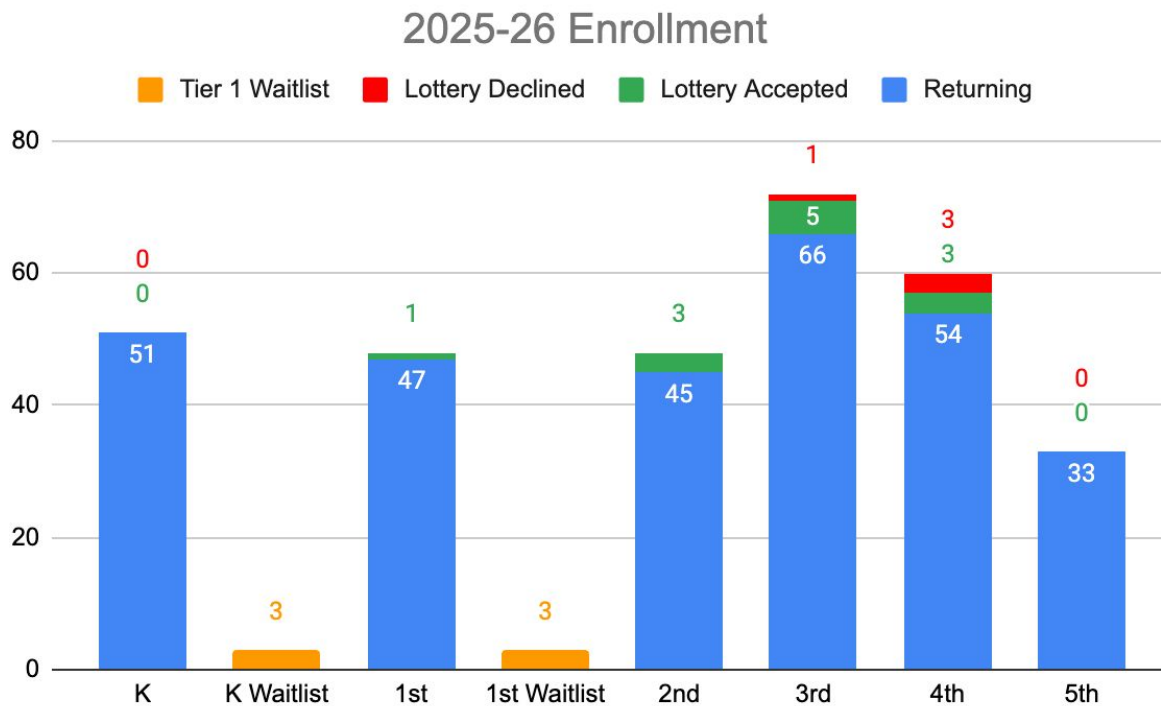
as prepared by Jenkins & Kemper, Certified Public Accountant, P.C.

7. Discussion, consideration, and possible action to approve the WGES Strong Readers Act School Policy.
8. Discussion, consideration, and possible action to approve the Memorandum for Next Steps Towards Academic Growth.
9. Discussion, consideration, and possible action to approve a Contract for Charter School Sponsorship with the Oklahoma Statewide Charter School Board, Inc., subject to final negotiations by the designated board representative and legal counsel.
10. Comments by board members and/or public comments.
11. New business
12. Adjourn

Western Gateway Elementary

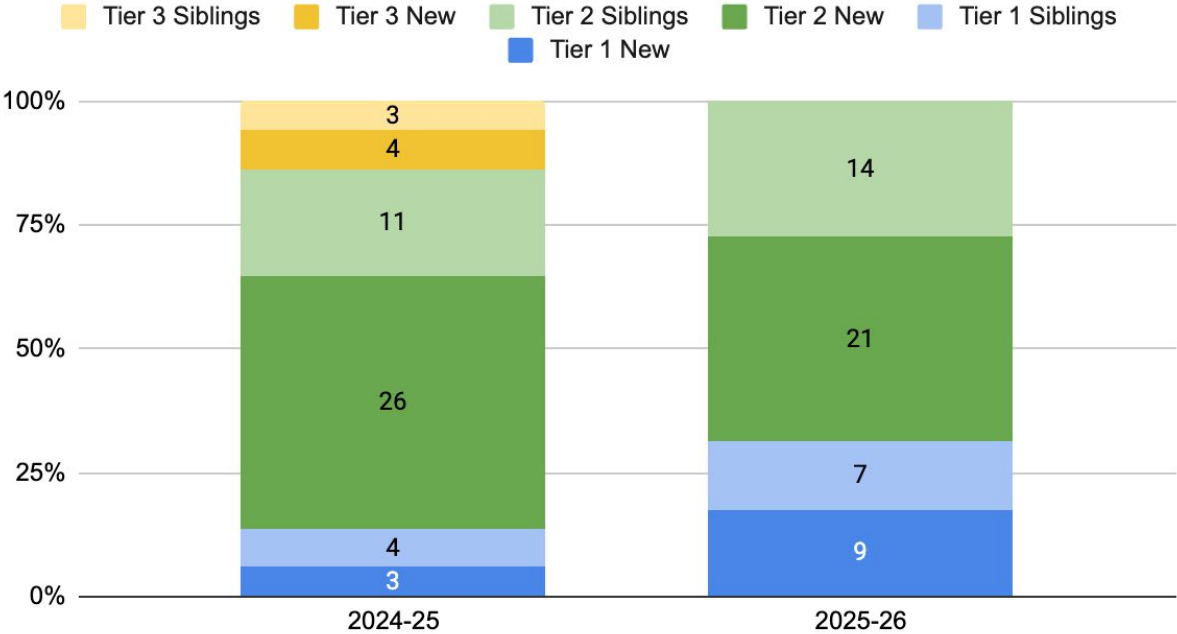
— April 17, 2025 —
Head of School Update

Lottery Update 2025-26



PreK Lottery Data Year Over Year by Tiers

PreK Enrollment Comparison



Literacy Growth BOY-MOY

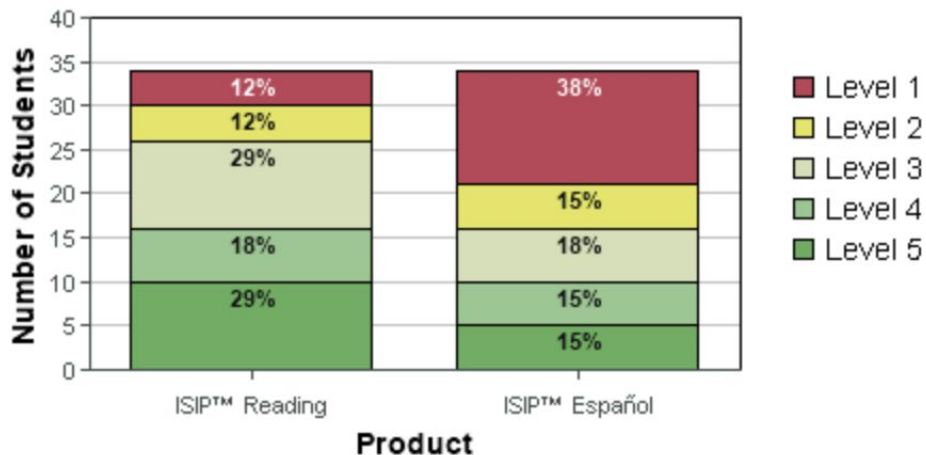
October

4th Grade



April

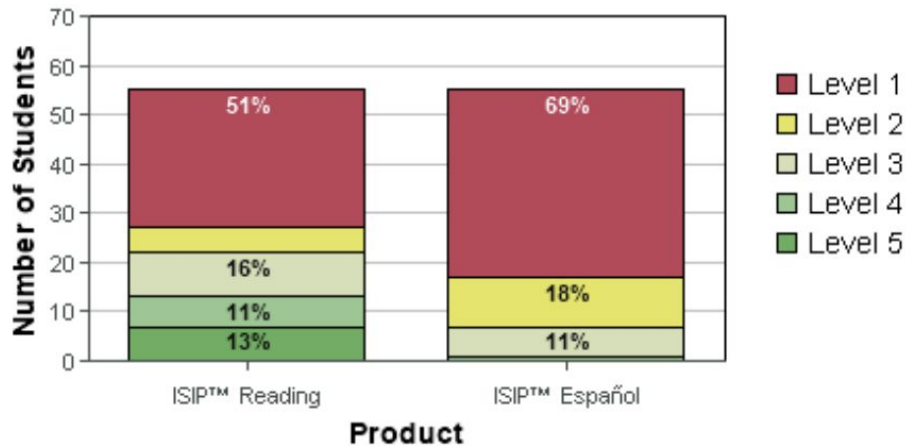
4th Grade



Literacy Growth BOY-MOY

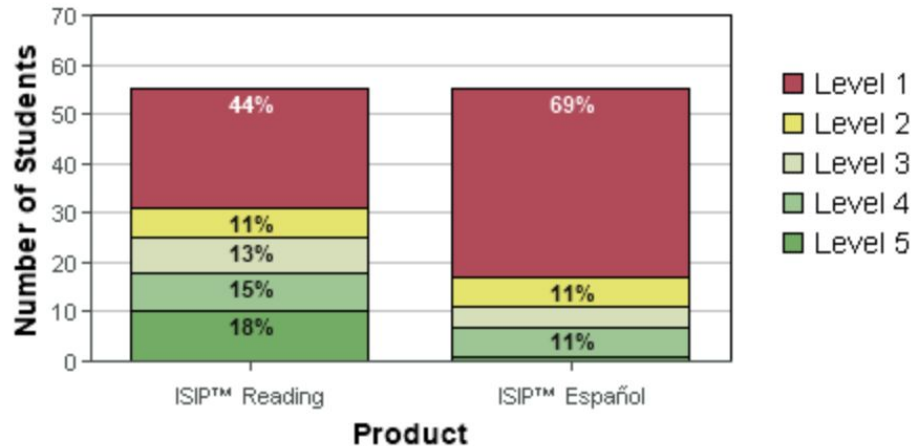
October

3rd Grade



April

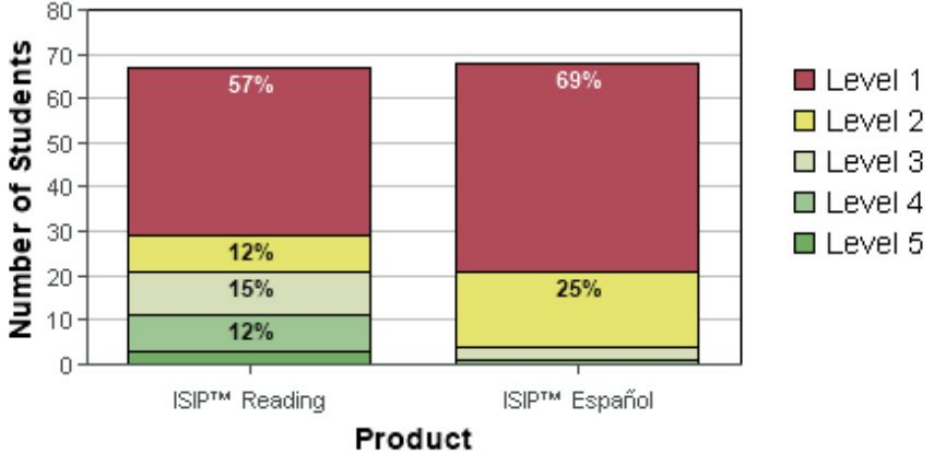
3rd Grade



Literacy Growth BOY-MOY

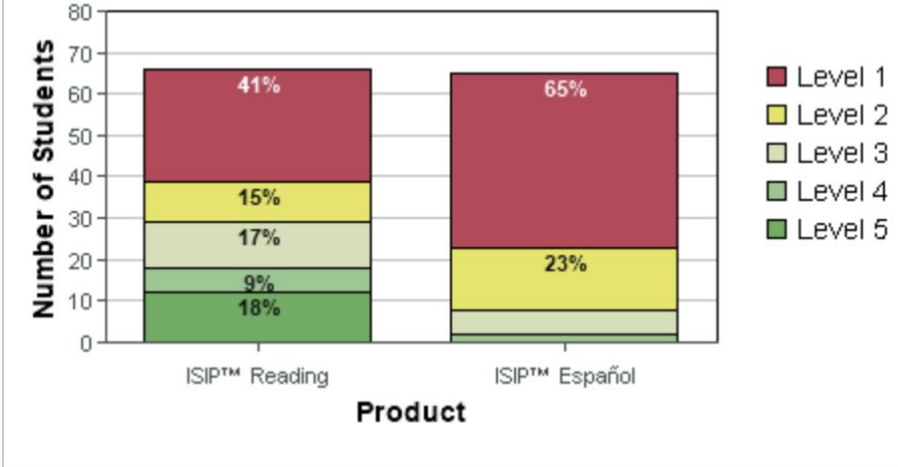
October

2nd Grade



April

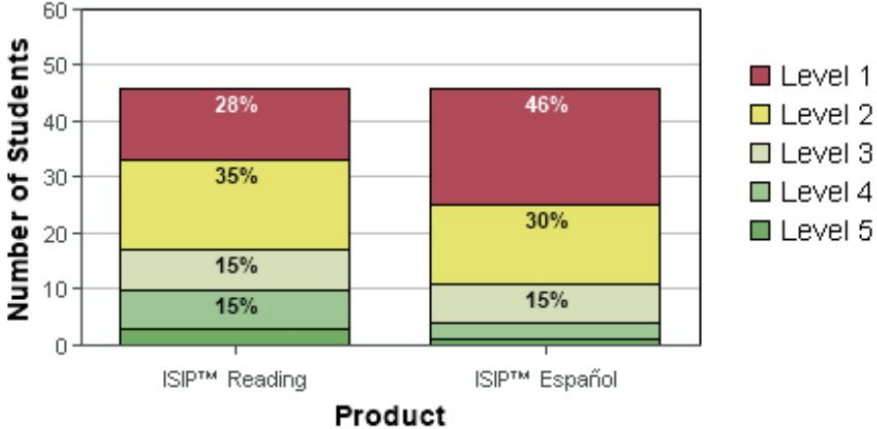
2nd Grade



Literacy Growth BOY-MOY

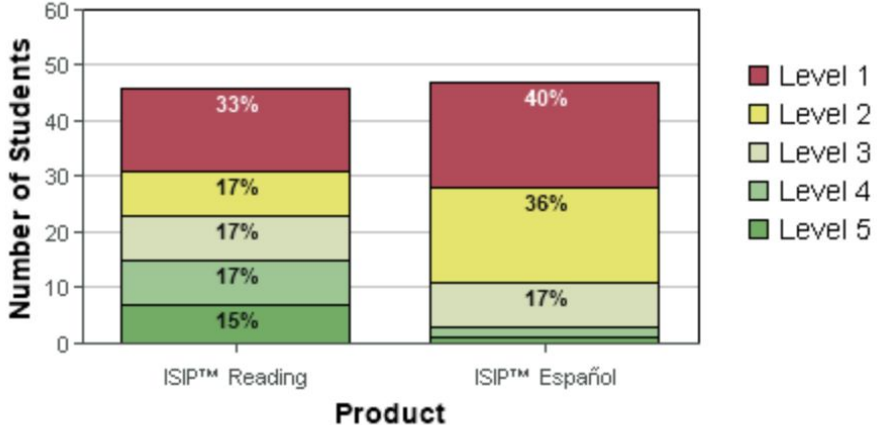
October

1st Grade



April

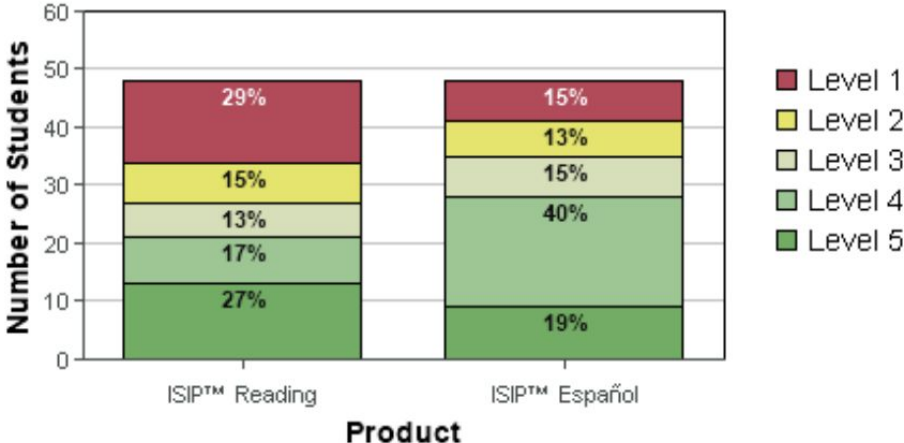
1st Grade



Literacy Growth BOY-MOY

October

Kindergarten



April

Kindergarten



WESTERN GATEWAY ELEMENTARY SCHOOL, INC.

Minutes

Board of Directors Regular Meeting
Thursday, February 20, 2025, 4:00 pm

This meeting of the Board of Directors of Western Gateway Elementary School, Inc. was held on Thursday, February 20, 2025, at 4:00 pm. The meeting was held in person at Western Gateway Elementary School, 1300 SW 15th Street, Oklahoma City, OK 73108

Statement of Compliance with the Oklahoma Open Meeting Act:

The meeting agenda was delivered to the Oklahoma County Clerk on Friday, February 14, 2025, and was posted on February 18, 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 4:01 pm. on February 20, 2025.

2. Roll Call

Mr. Humphreys called the roll. Board members present were Mr. Blair Humphreys, Mr. Edgar Medina, Ms. Ashley Terry, and Jamely Mejia. Absent board members were 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, including intent-to-return student data. The Board received an update on the February enrollment lottery—compared to 158 applications at this time last year, there are now 312 applications for 2025-2026. Additionally, the Board was briefed on the Google campaign managed by Candor and reviewed the attendance data overview for 2023-2025.

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 approved on the following vote:

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

5. Presentation and update on the WGES Solar Project, presented by Paul Bronson from EightTwenty

Paul Bronson updated the Board on the solar project, noting that the solar panels have been fully installed. The final inspection is scheduled for February 21, 2025.

6. Discussion, consideration, and possible action to approve the service agreement with Booster for the 2026 OSO Fun Run.

Ms. Terry made a motion to approve the service agreement with Booster for the 2026 OSO Fun Run.

The motion was seconded by Mr. Edgar and approved on the following vote:

Ayes: Humphreys, Terry, Medina, Mejia

Nays: None

7. Discussion, consideration, and possible action to approve contact with VSC for installation of additional interior hall cameras and exterior playground cameras.

Mr. Terry made a motion to approve contact with VSC for the installation of additional interior hall cameras and exterior playground cameras. The motion was seconded by Mr. Medina and approved on the following vote:

Ayes: Humphreys, Terry, Medina, Mejia

Nays: None

8. Discussion, consideration, and possible action to appoint Edgar Medina as Vice-Chair to the Board of Directors of Western Gateway Elementary School.

Ms. Terry made a motion to appoint Edgar Medina as Vice-Chair to the Board of Directors of Western Gateway Elementary School. The motion was seconded by Mr. Humphreys and approved on the following vote:

Ayes: Humphreys, Terry, Medina, Mejia

Nays: None

9. Discussion, consideration, and possible action to appoint Joe Fairbanks as Treasurer to the Board of Directors of Western Gateway Elementary School.

Ms. Terry made a motion to appoint Joe Fairbanks as Treasurer to the Board of Directors of Western Gateway Elementary School. The motion was seconded by Mr. Medina and approved on the following vote:

Ayes: Humphreys, Terry, Medina, Mejia

Nays: None

10. Discussion, consideration, and possible action to appoint Jamely Mejia as Secretary to the Board of Directors of Western Gateway Elementary School.

Mr. Humphreys made a motion to appoint Jamely Mejia as Secretary to the Board of Directors of Western Gateway Elementary School. The motion was seconded by Ms. Terry and approved on the following vote:

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

11. Discussion, consideration, and possible action to approve the 2025-26 school audit contract agreement with Sanders, Bledsoe & Hewett, CPAs.

Mr. Humphreys made a motion to approve the 2025-26 school audit contract agreement with Sanders, Bledsoe & Hewett, CPAs. The motion was seconded by Mr. Medina and approved on the following vote:

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

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.

Mr. Medina made a motion to enter into the Executive Session. The motion was seconded by Ms. Ashley and approved on the following vote:

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

- a. Executive Session, as authorized by 25 O.S. § 307(B)(1), for the purpose of general check-in and discussion regarding potential employment goals and standards for the Head of School and Instructional Facilitator.

Action to Reconvene Open Session.

Ms. Terry made a motion to reconvene into the open session of the regular meeting of the Board of Directors of WGES. The motion was seconded by Mr. Medina and approved on the following vote:

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

13. Comments

14. New Business

16. Adjournment

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

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

The meeting was adjourned at 5:45 pm.

Jamely Mejia, Board Secretary

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

MONTHLY FINANCIAL REPORT

February 28, 2025 and Year to Date

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JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

March 3, 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 February 28, 2025, and the related statements of revenues and expenses – cash basis for the eight (8) months then ended. Our compilation was performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting and the budget laws of the State of Oklahoma, which is a basis of accounting other than generally accepted accounting principles.

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

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

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

We are not independent with respect to Western Gateway.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

**WESTERN GATEWAY ELEMENTARY SCHOOL - 2024-25 FISCAL YEAR
 STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS
 AT FEBRUARY 28, 2025**

	<u>General Fund</u>	<u>Building Fund</u>	<u>Gifts Fund</u>	<u>Activity Fund</u>	<u>Totals</u>
Assets					
Cash	<u>\$ 622,019.74</u>	<u>275,033.99</u>	<u>373,489.26</u>	<u>42,999.74</u>	<u>1,313,542.73</u>
Liabilities					
Outstanding Payments	58,298.72		53,940.55		112,239.27
Reserves	3,662.59				3,662.59
Funds Held for Student Organizations				<u>42,999.74</u>	<u>42,999.74</u>
Total Liabilities	<u>61,961.31</u>		<u>53,940.55</u>	<u>42,999.74</u>	<u>158,901.60</u>
Net Assets	<u>\$ 560,058.43</u>	<u>275,033.99</u>	<u>319,548.71</u>		<u>1,154,641.13</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
 FEBRUARY 28, 2025**

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	TOTALS (MEMO. ONLY)
	GENERAL	SPECIAL REVENUE	EXPENDABLE TRUST FUND	
Revenues				
Local sources	\$ 35,703.60		443,850.00	479,553.60
State sources	1,880,284.98	90,299.09		1,970,584.07
Federal sources	219,892.38			219,892.38
Total revenues	<u>2,135,880.96</u>	<u>90,299.09</u>	<u>443,850.00</u>	<u>2,670,030.05</u>
Expenditures				
Instruction	1,043,660.78		38,985.46	1,082,646.24
Support services	810,662.83		508,770.89	1,319,433.72
Operation of non-instructional services	116,440.36			116,440.36
Other uses	2,518.00			2,518.00
Total expenditures	<u>1,973,281.97</u>	<u>-</u>	<u>547,756.35</u>	<u>2,521,038.32</u>
Revenues over (under) expenditures	162,598.99	90,299.09	(103,906.35)	148,991.73
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>\$ 560,058.43</u>	<u>275,033.99</u>	<u>319,548.71</u>	<u>1,154,641.13</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 2/29/24	% of YTD to Actual	2024-25 Annual Budget	2024-25 Revised Budget	2024-25 As of 2/28/25	% of YTD to Budgeted
<u>Revenue</u>								
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	25,375.81	65.4%	36,900.00	36,900.00	28,101.60	76.2%
Foundation and Salary Incentive Aid	3210	2,175,098.25	1,365,899.20	62.8%	2,164,788.38	2,376,884.11	1,497,436.99	63.0%
Flexible Benefit Allowance	3250	219,110.99	138,637.45	63.3%	214,896.04	237,871.14	149,660.24	62.9%
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	10,314.95	51.9%	163,955.67	163,955.67	163,955.67	100.0%
Maternity Leave (prj 377)	3437	-	-	N/A	-	21,794.40	21,794.40	100.0%
State CNP	3700	1,311.20	655.60	50.0%	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	29,227.54	34.6%
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	33,253.18	64.4%
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	10,000.00	100.0%
Stronger Connections Grant (prj 715)	4445	124,031.76	56,574.82	45.6%	205,691.44	205,691.44	48,774.75	23.7%
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	85,277.83	61.3%	122,400.00	122,400.00	66,950.95	54.7%
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		<u>3,021,297.12</u>	<u>1,855,221.65</u>	61.4%	<u>3,082,590.82</u>	<u>3,399,566.08</u>	<u>2,135,880.96</u>	62.8%
<u>Expenditures</u>								
Payroll		2,116,344.18	1,254,354.55	59.3%	2,542,821.02	2,372,629.47	1,410,988.80	59.5%
Accounts Payable		<u>852,977.86</u>	<u>516,619.03</u>	60.6%	<u>937,229.24</u>	<u>1,022,696.63</u>	<u>562,293.17</u>	55.0%
Total expenditures		<u>2,969,322.04</u>	<u>1,770,973.58</u>	59.6%	<u>3,480,050.26</u>	<u>3,395,326.10</u>	<u>1,973,281.97</u>	58.1%
Revenue over (under) expenses		51,975.08	84,248.07		(397,459.44)	4,239.98	162,598.99	
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		<u>6,998.67</u>	-		-	<u>3,662.59</u>	-	
Ending Net Assets		<u>\$ 397,459.44</u>	<u>422,733.76</u>		<u>0.00</u>	<u>405,362.01</u>	<u>560,058.43</u>	

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>	<u>February</u>
Donations - Inasmuch (prj 001)	\$ 5,202.00	-	-	5,202.00	-	-	-	-	-
Local Child Nutrition Program	28,101.60	-	376.00	9,119.06	3,197.50	3,434.25	1,504.00	5,658.06	4,812.73
State Aid	1,497,436.99	-	194,830.95	194,830.96	194,830.95	194,830.96	194,830.95	309,362.65	213,919.57
Flexible Benefits Allowance	149,660.24	-	19,340.64	20,009.78	19,675.22	19,675.21	28,341.16	21,408.41	21,209.82
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)	21,794.40	-	-	-	8,033.22	892.58	-	-	12,868.60
State CNP Matching	806.27	-	-	-	-	-	-	806.27	-
Title I, pt. A (prj 511)	29,227.54	-	-	-	-	904.19	-	-	28,323.35
Title II, pt. A (prj 541)	12,355.95	-	-	-	-	12,355.95	-	-	-
Title IV, Student Support (prj 552)	10,000.00	-	-	-	-	7,805.44	-	-	2,194.56
Special Education (prj 621)	33,253.18	-	-	-	-	10,543.84	-	-	22,709.34
Special Education - Preschool (prj 641)	523.57	-	-	-	-	523.57	-	-	-
Stronger Connections Grant (prj 715)	66,935.19	-	18,160.44	-	-	19,509.90	-	-	29,264.85
LETRS (prj 726)	646.00	-	-	-	-	-	-	646.00	-
Erate	2,400.00	2,400.00	-	-	-	-	-	-	-
Federal Child Nutrition Program	66,950.95	-	-	-	10,676.19	31,619.74	11,748.35	-	12,906.67
	<u>\$ 2,135,880.96</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>	<u>348,209.49</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 2/28/25	% of YTD to Budg.
General Fund Local prj Codes						
Salaries	100	\$ 1,268,408.57	1,582,000.00	1,517,400.00	889,677.10	58.63%
Employee Benefits	200	296,812.71	367,660.75	346,700.00	201,864.38	58.22%
Worker's Comp./State Unempl.	270-280	1,836.00	12,500.00	12,550.00	2,518.00	20.06%
Administrative Services	310	16,606.80	18,500.00	18,200.00	10,085.79	55.42%
Educational Services	320	20,759.50	20,500.00	25,850.00	9,436.10	36.50%
Accounting and Other Prof Svcs	330	25,350.00	26,000.00	25,750.00	19,150.00	74.37%
Medical Services	336	49,884.16	77,000.00	75,400.00	47,001.88	62.34%
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	3,400.00	119.00	3.50%
Water Service	411	9,095.12	10,000.00	10,000.00	8,623.99	86.24%
Cleaning Services	421	76,085.00	75,000.00	75,000.00	57,444.60	76.59%
Disposal Services	423	3,511.35	3,550.00	4,800.00	3,139.76	65.41%
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	16,500.00	10,746.84	65.13%
Repairs and Maintenance Services	430	57,095.40	58,000.00	63,000.00	39,414.88	62.56%
Student Transportation	511	510.00	-	-	-	N/A
Insurance Services	520	81,928.00	89,000.00	88,600.00	88,558.00	99.95%
Communications Services	530	12,053.91	12,500.00	13,700.00	9,851.24	71.91%
Advertising	540	697.02	700.00	1,700.00	349.50	20.56%
Printing Services	550	844.25	850.00	3,900.00	1,137.83	29.18%
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	48,000.00	7,274.52	15.16%
Building/Janitorial Supplies	618	14,676.17	15,000.00	26,750.00	10,441.57	39.03%
Electricity	624	24,640.80	25,000.00	25,000.00	22,043.65	88.17%
Natural Gas	627	6,508.41	7,000.00	7,000.00	4,481.11	64.02%
Books	640	29,176.05	10,000.00	6,100.00	78.80	1.29%
Furniture and Fixtures	651	999.76	4,000.00	3,700.00	3,678.14	99.41%
Technology Supply/Software	653	22,703.35	35,000.00	43,650.00	30,571.79	70.04%
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	14,974.38	59.90%
Dues and Fees	810	8,081.28	8,100.00	7,650.00	4,811.15	62.89%
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>2,541,020.00</u>	<u>1,522,327.91</u>	59.91%
Child Nutrition Program						
Cleaning/Disposal Services	420	1,450.00	1,000.00	1,600.00	1,275.00	79.69%
Repairs	430	-	350.00	330.00	330.00	100.00%
Food Service Management	570	170,159.81	157,250.00	200,000.00	113,392.06	56.70%
Kitchen Products and Supplies	600	11,065.38	2,000.00	1,445.00	1,443.30	99.88%
Subtotal		<u>182,675.19</u>	<u>160,600.00</u>	<u>203,375.00</u>	<u>116,440.36</u>	57.25%
Flexible Benefit Allow. (prj 331-335)						
Salaries/Employee Benefits	100-299	212,255.99	240,000.00	240,000.00	139,090.25	57.95%
State Textbooks (prj 333)						
Books	640	16,935.38	-	-	-	N/A
Subtotal		<u>16,935.38</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A

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

Classification (Project-Object)	Object	2023-24 Actuals	2024-25 Annual Budget	2024-25 Revised Budget	2024-25 As of 2/28/25	% of YTD to Budg.
Reading Sufficiency (prj. 367)						
Professional Development	359	2,400.00	-	-	-	N/A
General Supplies	600	30,144.06	-	25,786.25	301.00	1.17%
Registrations	860	1,570.00	-	1,500.00	1,500.00	100.00%
Subtotal		<u>34,114.06</u>	<u>-</u>	<u>27,286.25</u>	<u>1,801.00</u>	6.60%
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	73,653.47	69.79%
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>73,653.47</u>	69.01%
Special Ed. Prof Dev (prj 615)						
Registrations	860	400.00	-	500.00	350.00	70.00%
Subtotal		<u>400.00</u>	<u>-</u>	<u>500.00</u>	<u>350.00</u>	70.00%
Special Ed. (prj. 621)						
Salaries/Employee Benefits	100-299	29,000.00	40,000.00	45,295.00	37,777.63	83.40%
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>44,147.02</u>	85.45%
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	68,280.07	58.33%
Professional Services	300	405.00	-	-	-	N/A
Out-of-District Travel	580	6,437.61	-	-	-	N/A
General Supplies	600	7,940.25	500.00	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>68,280.07</u>	58.08%
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>3,395,326.10</u>	<u>1,973,281.97</u>	58.12%
Payroll Expenses	100-200	2,116,344.18	2,542,821.02	2,372,629.47	1,410,988.80	59.47%
Non-Payroll Expenses	300-900	852,977.86	937,229.24	1,022,696.63	562,293.17	54.98%
Totals		<u>\$ 2,969,322.04</u>	<u>3,480,050.26</u>	<u>3,395,326.10</u>	<u>1,973,281.97</u>	58.12%

**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	202,105.74	60,468.76
February	139,548.25	64,042.45	179,440.97	67,303.60	196,617.87	62,337.37
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>1,410,988.80</u>	<u>562,293.17</u>
		<u>2,373,304.76</u>		<u>2,969,322.04</u>		<u>1,973,281.97</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	139,548.25	64,042.45	179,440.97	67,303.60	196,617.87	62,337.37
March	-	-	-	-	-	-
April	-	-	-	-	-	-
May	-	-	-	-	-	-
June	-	-	-	-	-	-
	<u>\$ 978,538.63</u>	<u>448,204.10</u>	<u>1,254,354.55</u>	<u>516,619.03</u>	<u>1,410,988.80</u>	<u>562,293.17</u>
		<u>1,426,742.73</u>		<u>1,770,973.58</u>		<u>1,973,281.97</u>

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 21, Date Range: 7/2/2024 - 2/28/2025

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
318 REDBUD SCHOOL FUNDING ACT	\$184,734.90	\$90,299.09	\$0.00	\$0.00	\$275,033.99	\$0.00	\$275,033.99
Total	\$184,734.90	\$90,299.09	\$0.00	\$0.00	\$275,033.99	\$0.00	\$275,033.99

Western Gateway Elementary School Inc.

Revenue/Expenditure Summary

Options: Fund: 81, Date Range: 7/2/2024 - 2/28/2025

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
001 INASMUCH FOUNDATION	\$326,639.34	\$0.00	\$0.00	\$59,115.86	\$267,523.48	\$3,823.90	\$263,699.58
002 WCF DONATION	\$80,229.58	\$423,000.00	\$0.00	\$474,300.00	\$28,929.58	\$149,700.00	(\$120,770.42)
005 CROSSFIRST BANK (PLAYGROUND)	\$2,666.05	\$4,500.00	\$0.00	\$732.04	\$6,434.01	\$1,993.66	\$4,440.35
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	\$8,556.22	\$6,117.04	\$6,116.78	\$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	\$1,137.19	\$760.24	\$1,208.83	(\$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	\$443,850.00	\$0.00	\$547,756.35	\$319,548.71	\$163,461.93	\$156,086.78

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 60, Date Range: 7/2/2024 - 2/28/2025

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
815 WGES GENERAL ACTIVITY	\$29,602.76	\$26,949.04	\$0.00	\$15,535.84	\$41,015.96	\$10,819.20	\$30,196.76
816 OSO FAMILY FUND	\$1,234.99	\$1,726.50	\$0.00	\$977.71	\$1,983.78	\$0.00	\$1,983.78
Total	\$30,837.75	\$28,675.54	\$0.00	\$16,513.55	\$42,999.74	\$10,819.20	\$32,180.54

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

MONTHLY FINANCIAL REPORT

March 31, 2025 and Year to Date

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JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

April 1, 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 March 31st, 2025, and the related statements of revenues and expenses – cash basis for the nine (9) months then ended. Our compilation was performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting and the budget laws of the State of Oklahoma, which is a basis of accounting other than generally accepted accounting principles.

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

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

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

We are not independent with respect to Western Gateway.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

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

	General Fund	Building Fund	Gifts Fund	Activity Fund	Totals
Assets					
Cash	\$ 587,628.20	275,033.99	370,550.56	43,233.74	1,276,446.49
Liabilities					
Outstanding Payments	32,231.35		1,535.23	3,309.37	37,075.95
Reserves	3,662.59				3,662.59
Funds Held for Student Organizations				39,924.37	39,924.37
Total Liabilities	<u>35,893.94</u>		<u>1,535.23</u>	<u>43,233.74</u>	<u>80,662.91</u>
Net Assets	<u>\$ 551,734.26</u>	<u>275,033.99</u>	<u>369,015.33</u>		<u>1,195,783.58</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
 MARCH 31, 2025**

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	TOTALS (MEMO. ONLY)
	GENERAL	SPECIAL REVENUE	EXPENDABLE TRUST FUND	
Revenues				
Local sources	\$ 37,006.10		496,850.00	533,856.10
State sources	2,115,457.73	90,299.09		2,205,756.82
Federal sources	234,410.96			234,410.96
Total revenues	<u>2,386,874.79</u>	<u>90,299.09</u>	<u>496,850.00</u>	<u>2,974,023.88</u>
Expenditures				
Instruction	1,193,225.50		40,520.69	1,233,746.19
Support services	902,971.04		510,769.04	1,413,740.08
Operation of non-instructional services	133,885.43			133,885.43
Other uses	2,518.00			2,518.00
Total expenditures	<u>2,232,599.97</u>	<u>-</u>	<u>551,289.73</u>	<u>2,783,889.70</u>
Revenues over (under) expenditures	154,274.82	90,299.09	(54,439.73)	190,134.18
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>\$ 551,734.26</u>	<u>275,033.99</u>	<u>369,015.33</u>	<u>1,195,783.58</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 3/31/24	% of YTD to Actual	2024-25 Annual Budget	2024-25 Revised Budget	2024-25 As of 3/31/25	% 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	29,236.03	75.3%	36,900.00	36,900.00	29,404.10	79.7%
Foundation and Salary Incentive Aid	3210	2,175,098.25	1,561,072.26	71.8%	2,164,788.38	2,376,884.11	1,711,236.66	72.0%
Flexible Benefit Allowance	3250	219,110.99	157,759.92	72.0%	214,896.04	237,871.14	171,033.32	71.9%
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	10,314.95	51.9%	163,955.67	163,955.67	163,955.67	100.0%
Maternity Leave (prj 377)	3437	-	-	N/A	-	21,794.40	21,794.40	100.0%
State CNP	3700	1,311.20	655.60	50.0%	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	29,227.54	34.6%
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	33,253.18	64.4%
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	10,000.00	100.0%
Stronger Connections Grant (prj 715)	4445	124,031.76	56,574.82	45.6%	205,691.44	205,691.44	48,774.75	23.7%
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	85,277.83	61.3%	122,400.00	122,400.00	81,469.53	66.6%
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	2,073,377.40	68.6%	3,082,590.82	3,399,566.08	2,386,874.79	70.2%
Expenditures								
Payroll		2,116,344.18	1,431,069.57	67.6%	2,542,821.02	2,379,129.47	1,607,612.08	67.6%
Accounts Payable		852,977.86	574,011.42	67.3%	937,229.24	1,030,196.63	624,987.89	60.7%
Total expenditures		2,969,322.04	2,005,080.99	67.5%	3,480,050.26	3,409,326.10	2,232,599.97	65.5%
Revenue over (under) expenses		51,975.08	68,296.41		(397,459.44)	(9,760.02)	154,274.82	
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	406,782.10		0.00	391,362.01	551,734.26	

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>	<u>February</u>	<u>March</u>
Donations - Inasmuch (prj 001)	\$ 5,202.00	-	-	5,202.00	-	-	-	-	-	-
Local Child Nutrition Program	29,404.10	-	376.00	9,119.06	3,197.50	3,434.25	1,504.00	5,658.06	4,812.73	1,302.50
State Aid	1,711,236.66	-	194,830.95	194,830.96	194,830.95	194,830.96	194,830.95	309,362.65	213,919.57	213,799.67
Flexible Benefits Allowance	171,033.32	-	19,340.64	20,009.78	19,675.22	19,675.21	28,341.16	21,408.41	21,209.82	21,373.08
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)	21,794.40	-	-	-	8,033.22	892.58	-	-	12,868.60	-
State CNP Matching	806.27	-	-	-	-	-	-	806.27	-	-
Title I, pt. A (prj 511)	29,227.54	-	-	-	-	904.19	-	-	28,323.35	-
Title II, pt. A (prj 541)	12,355.95	-	-	-	-	12,355.95	-	-	-	-
Title IV, Student Support (prj 552)	10,000.00	-	-	-	-	7,805.44	-	-	2,194.56	-
Special Education (prj 621)	33,253.18	-	-	-	-	10,543.84	-	-	22,709.34	-
Special Education - Preschool (prj 641)	523.57	-	-	-	-	523.57	-	-	-	-
Stronger Connections Grant (prj 715)	66,935.19	-	18,160.44	-	-	19,509.90	-	-	29,264.85	-
LETRS (prj 726)	646.00	-	-	-	-	-	-	646.00	-	-
Erate	2,400.00	2,400.00	-	-	-	-	-	-	-	-
Federal Child Nutrition Program	81,469.53	-	-	-	10,676.19	31,619.74	11,748.35	-	12,906.67	14,518.58
	<u>\$2,386,874.79</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>	<u>348,209.49</u>	<u>250,993.83</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 3/31/25	% of YTD to Budg.
General Fund Local prj Codes						
Salaries	100	\$ 1,268,408.57	1,582,000.00	1,523,900.00	1,012,015.06	66.41%
Employee Benefits	200	296,812.71	367,660.75	346,700.00	229,806.65	66.28%
Worker's Comp./State Unempl.	270-280	1,836.00	12,500.00	12,550.00	2,518.00	20.06%
Administrative Services	310	16,606.80	18,500.00	18,200.00	10,585.79	58.16%
Educational Services	320	20,759.50	20,500.00	25,850.00	14,403.00	55.72%
Accounting and Other Prof Svcs	330	25,350.00	26,000.00	29,750.00	20,700.00	69.58%
Medical Services	336	49,884.16	77,000.00	75,400.00	54,826.88	72.71%
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	14,600.00	12,425.00	85.10%
Professional Development	359	540.00	3,400.00	3,400.00	119.00	3.50%
Water Service	411	9,095.12	10,000.00	10,000.00	9,140.98	91.41%
Cleaning Services	421	76,085.00	75,000.00	75,000.00	64,343.70	85.79%
Disposal Services	423	3,511.35	3,550.00	4,800.00	3,525.03	73.44%
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	16,500.00	11,506.76	69.74%
Repairs and Maintenance Services	430	57,095.40	58,000.00	63,000.00	45,287.23	71.88%
Student Transportation	511	510.00	-	-	-	N/A
Insurance Services	520	81,928.00	89,000.00	89,500.00	89,426.00	99.92%
Communications Services	530	12,053.91	12,500.00	13,700.00	11,289.92	82.41%
Advertising	540	697.02	700.00	1,700.00	619.50	36.44%
Printing Services	550	844.25	850.00	3,900.00	1,137.83	29.18%
Out-of-District Travel	580	317.55	350.00	5,150.00	4,387.10	85.19%
General Supplies	600	8,560.12	8,500.00	48,000.00	8,165.51	17.01%
Building/Janitorial Supplies	618	14,676.17	15,000.00	26,750.00	12,428.07	46.46%
Electricity	624	24,640.80	25,000.00	25,000.00	23,499.00	94.00%
Natural Gas	627	6,508.41	7,000.00	7,000.00	6,048.36	86.41%
Books	640	29,176.05	10,000.00	6,100.00	78.80	1.29%
Furniture and Fixtures	651	999.76	4,000.00	3,700.00	3,678.14	99.41%
Technology Supply/Software	653	22,703.35	35,000.00	43,650.00	30,858.56	70.70%
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	17,112.38	68.45%
Dues and Fees	810	8,081.28	8,100.00	7,650.00	4,880.34	63.80%
Registrations	860	762.00	800.00	5,700.00	778.00	13.65%
Reimbursement/Correcting Entries	900	803.24	-	-	-	N/A
Subtotal		<u>2,119,868.56</u>	<u>2,554,810.75</u>	<u>2,555,020.00</u>	<u>1,714,232.79</u>	<u>67.09%</u>
Child Nutrition Program						
Cleaning/Disposal Services	420	1,450.00	1,000.00	1,600.00	1,275.00	79.69%
Repairs	430	-	350.00	330.00	330.00	100.00%
Food Service Management	570	170,159.81	157,250.00	200,000.00	130,837.13	65.42%
Kitchen Products and Supplies	600	11,065.38	2,000.00	1,445.00	1,443.30	99.88%
Subtotal		<u>182,675.19</u>	<u>160,600.00</u>	<u>203,375.00</u>	<u>133,885.43</u>	<u>65.83%</u>
Flexible Benefit Allow. (prj 331-335)						
Salaries/Employee Benefits	100-299	212,255.99	240,000.00	240,000.00	159,198.90	66.33%
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 3/31/25	% of YTD to Budg.
Reading Sufficiency (prj. 367)						
Professional Development	359	2,400.00	-	-	-	N/A
General Supplies	600	30,144.06	-	22,161.25	301.00	1.36%
Registrations	860	1,570.00	-	5,125.00	5,125.00	100.00%
Subtotal		<u>34,114.06</u>	<u>-</u>	<u>27,286.25</u>	<u>5,426.00</u>	19.89%
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	84,688.29	80.25%
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>84,688.29</u>	79.35%
Special Ed. Prof Dev (prj 615)						
Registrations	860	400.00	-	500.00	350.00	70.00%
Subtotal		<u>400.00</u>	<u>-</u>	<u>500.00</u>	<u>350.00</u>	70.00%
Special Ed. (prj. 621)						
Salaries/Employee Benefits	100-299	29,000.00	40,000.00	45,295.00	43,224.55	95.43%
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>49,593.94</u>	95.99%
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	78,032.73	66.66%
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>78,032.73</u>	66.38%
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>3,409,326.10</u>	<u>2,232,599.97</u>	65.49%
Payroll Expenses	100-200	2,116,344.18	2,542,821.02	2,379,129.47	1,607,612.08	67.57%
Non-Payroll Expenses	300-900	852,977.86	937,229.24	1,030,196.63	624,987.89	60.67%
Totals		<u>\$ 2,969,322.04</u>	<u>3,480,050.26</u>	<u>3,409,326.10</u>	<u>2,232,599.97</u>	65.49%

**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	196,617.87	62,337.37
March	139,327.39	51,073.65	176,715.02	57,392.39	196,319.80	62,998.20
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>1,607,308.60</u>	<u>625,291.37</u>
		<u>2,373,304.76</u>		<u>2,969,322.04</u>		<u>2,232,599.97</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	139,548.25	64,042.45	179,440.97	67,303.60	196,617.87	62,337.37
March	139,327.39	51,073.65	176,715.02	57,392.39	196,319.80	62,998.20
April	-	-	-	-	-	-
May	-	-	-	-	-	-
June	-	-	-	-	-	-
	<u>\$ 1,117,866.02</u>	<u>499,277.75</u>	<u>1,431,069.57</u>	<u>574,011.42</u>	<u>1,607,308.60</u>	<u>625,291.37</u>
		<u>1,617,143.77</u>		<u>2,005,080.99</u>		<u>2,232,599.97</u>

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 21, Date Range: 7/2/2024 - 3/31/2025

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
318 REDBUD SCHOOL FUNDING ACT	\$184,734.90	\$90,299.09	\$0.00	\$0.00	\$275,033.99	\$0.00	\$275,033.99
Total	\$184,734.90	\$90,299.09	\$0.00	\$0.00	\$275,033.99	\$0.00	\$275,033.99

Western Gateway Elementary School Inc.

Revenue/Expenditure Summary

Options: Fund: 81, Date Range: 7/2/2024 - 3/31/2025

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
001 INASMUCH FOUNDATION	\$326,639.34	\$0.00	\$0.00	\$61,114.01	\$265,525.33	\$4,050.75	\$261,474.58
002 WCF DONATION	\$80,229.58	\$476,000.00	\$0.00	\$474,300.00	\$81,929.58	\$149,700.00	(\$67,770.42)
005 CROSSFIRST BANK (PLAYGROUND)	\$2,666.05	\$4,500.00	\$0.00	\$732.04	\$6,434.01	\$1,993.66	\$4,440.35
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	\$10,091.45	\$4,581.81	\$4,581.55	\$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	\$1,137.19	\$760.24	\$1,208.83	(\$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	\$496,850.00	\$0.00	\$551,289.73	\$369,015.33	\$162,153.55	\$206,861.78

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 60, Date Range: 7/2/2024 - 3/31/2025

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
815 WGES GENERAL ACTIVITY	\$29,602.76	\$27,073.04	\$0.00	\$18,845.21	\$37,830.59	\$8,808.55	\$29,022.04
816 OSO FAMILY FUND	\$1,234.99	\$1,836.50	\$0.00	\$977.71	\$2,093.78	\$0.00	\$2,093.78
Total	\$30,837.75	\$28,909.54	\$0.00	\$19,822.92	\$39,924.37	\$8,808.55	\$31,115.82

Western Gateway Elementary School Inc.

Revenue/Expenditure Summary

Options: Fund: 86, Date Range: 7/2/2023 - 3/31/2024

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NONCATEGORICAL FUNDS	\$191,901.88	\$141,886.19	\$0.00	\$333,788.07	\$0.00	\$0.00	\$0.00
Total	\$191,901.88	\$141,886.19	\$0.00	\$333,788.07	\$0.00	\$0.00	\$0.00

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 60, Date Range: 7/2/2023 - 3/31/2024

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

Encumbrance Register

Options: Year: 2024-2025, Date Range: 2/1/2025 - 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	7,030.00
11	43	07/01/2024	28	LAKESHORE LEARNING	CURRICULUM DEV AND INSTR TECH SUPPLIES	0.00
11	59	07/01/2024	56	OKLAHOMA SCHOOL INSURANCE GROUP	PROPERTY/ELL/FLEET INSURANCE	868.00
11	67	07/01/2024	153	PBISAPPS	STRONGER CONNECTIONS GRANT - SOFTWARE	166.67
11	68	07/01/2024	157	PHILLIPS MURRAH P.C.	LEGAL SERVICES	2,575.00
11	71	07/01/2024	63	R.K. BLACK, INC.	COPIER LEASE/MAINT AGREEMENT	306.59
11	81	07/01/2024	106	SAM'S CLUB MASTERCARD	JANUARY CREDIT CARD PAYMENT	-311.32
11	82	07/01/2024	106	SAM'S CLUB MASTERCARD	FEBRUARY CREDIT CARD PAYMENT	84.47
11	83	07/01/2024	106	SAM'S CLUB MASTERCARD	MARCH CREDIT CARD PAYMENT	-92.52
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	94	07/01/2024	122	STRYKER INTEGRATED SOLUTIONS	ANNUAL FIRE ALARM AND SPRINKLER INSPECTIONS	310.00
11	129	01/22/2025	202	GENERAL LIGHTING	FIX SIGN ON SCHOOL	30.00
11	131	03/13/2025	22	OPSRC	PD FOR STRONG READERS ACT	3,625.00
11	132	03/26/2025	4	OKLAHOMA TEACHER'S RETIREMENT	TAEOR BUENO FEBRUARY TRS	303.48

Non-Payroll Total:	\$14,895.37
Payroll Total:	\$6,323.01
Balance Forward:	\$3,368,119.39
Report Total:	\$3,389,337.77

Payment Register

Options: Year: 2024-2025, Fund Account: GENERAL FUND, Date Range: 2/1/2025 - 6/30/2025, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
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
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
512	02/12/2025	12	MIDFIRST BANK				\$53.40
513	02/13/2025	117	HARRISON ENERGY PARTNERS				\$2,850.00
514	02/13/2025	28	LAKESHORE LEARNING				\$911.88
515	02/13/2025	15	OKLAHOMA CONSULTING AND A				\$2,050.00
516	02/13/2025	69	OG&E				\$1,350.43
517	02/13/2025	79	ONG				\$1,415.24
518	02/13/2025	188	TALKPATH LIVE				\$577.11
519	02/20/2025	53	ARTS COUNCIL				\$3,671.10
520	02/20/2025	101	CITY GREASE TRAP SERVICE LLC				\$225.00
521	02/20/2025	78	OKCPS FINANCIAL SERVICES - TR				\$2,139.20
522	02/20/2025	63	R.K. BLACK, INC.				\$108.51
523	02/20/2025	122	STRYKER INTEGRATED SOLUTION				\$1,310.00
575	03/04/2025	70	CITY OF OKC				\$516.99
576	03/04/2025	181	FOCAL POINTE OF OKLAHOMA, L				\$759.92
577	03/04/2025	202	GENERAL LIGHTING				\$530.00
578	03/04/2025	128	KNOX GLASS, LLC				\$276.25
579	03/04/2025	58	MEDINA HANDYMAN SERVICES				\$6,899.10
580	03/04/2025	157	PHILLIPS MURRAH P.C.				\$1,175.00
581	03/04/2025	77	PROFESSIONAL OKLAHOMA EDU				\$100.00
582	03/04/2025	106	SAM'S CLUB MASTERCARD				\$584.47
583	03/04/2025	80	TODAY'S THERAPY SOLUTIONS				\$6,205.00
584	03/04/2025	80000	HEATHER ZACARIAS				\$103.39
585	03/06/2025	50	CLASSIC PAPER SUPPLY INC.				\$1,521.12
586	03/06/2025	110	COOPER PROJECT ADVISORS, LLC				\$1,835.00
587	03/06/2025	20	ELITE TECHNOLOGY SOLUTIONS,				\$2,145.00
588	03/06/2025	55	EVALUATION WORKS, LLC				\$1,620.00
589	03/06/2025	63	R.K. BLACK, INC.				\$391.84
590	03/06/2025	23	ROCKET COLOR				\$270.00
591	03/06/2025	71	WM CORPORATE SERVICES, INC.				\$385.27
592	03/13/2025	53	ARTS COUNCIL				\$1,116.90

Payment Register

Options: Year: 2024-2025, Fund Account: GENERAL FUND, Date Range: 2/1/2025 - 6/30/2025, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
593	03/13/2025	86	FILTER TEC				\$454.68
594	03/13/2025	201	JAMIE CLARK				\$3,850.00
595	03/13/2025	73	KEYSTONE FOODSERVICE				\$17,445.07
596	03/13/2025	135	NCS PEARSON, INC.				\$571.67
597	03/13/2025	15	OKLAHOMA CONSULTING AND A				\$2,050.00
598	03/13/2025	69	OG&E				\$1,455.35
599	03/13/2025	78	OKCPS FINANCIAL SERVICES - TR				\$2,138.00
600	03/13/2025	56	OKLAHOMA SCHOOL INSURANCE				\$868.00
601	03/13/2025	22	OPSRC				\$3,625.00
652	03/26/2025	4	OKLAHOMA TEACHER'S RETIREM				\$303.48
653	03/26/2025	27	AMAZON CAPITAL SERVICES				\$450.12
654	03/26/2025	79	ONG				\$1,567.25
655	03/26/2025	153	PBISAPPS				\$166.67
656	03/26/2025	63	R.K. BLACK, INC.				\$1,564.26
657	04/03/2025	27	AMAZON CAPITAL SERVICES				\$70.60
658	04/03/2025	70	CITY OF OKC				\$482.88
659	04/03/2025	50	CLASSIC PAPER SUPPLY INC.				\$1,935.10
660	04/03/2025	110	COOPER PROJECT ADVISORS, LLC				\$1,867.00
661	04/03/2025	20	ELITE TECHNOLOGY SOLUTIONS,				\$870.00
662	04/03/2025	20	ELITE TECHNOLOGY SOLUTIONS,				\$1,275.00
663	04/03/2025	55	EVALUATION WORKS, LLC				\$500.00
664	04/03/2025	73	KEYSTONE FOODSERVICE				\$17,311.30
665	04/03/2025	58	MEDINA HANDYMAN SERVICES				\$7,299.10
666	04/03/2025	157	PHILLIPS MURRAH P.C.				\$2,150.00
667	04/03/2025	106	SAM'S CLUB MASTERCARD				\$407.48
668	04/03/2025	80	TODAY'S THERAPY SOLUTIONS				\$5,462.50
669	04/03/2025	68	VSC FIRE AND SECURITY				\$446.25
670	04/03/2025	71	WM CORPORATE SERVICES, INC.				\$385.02
671	04/03/2025	181	FOCAL POINTE OF OKLAHOMA, L				\$2,105.31
672	04/03/2025	203	YUSELI FREIRE				\$2,000.00
673	03/12/2025	12	MIDFIRST BANK				\$53.40
674	04/14/2025	53	ARTS COUNCIL				\$1,116.90
675	04/14/2025	15	OKLAHOMA CONSULTING AND A				\$2,050.00
676	04/14/2025	178	MIDCON DATA SERVICES, LLC				\$75.00
677	04/14/2025	188	TALKPATH LIVE				\$632.04
Non-Payroll Total:							\$173,777.05
Payroll Total:							\$392,937.67
Balance Forward:							\$1,714,326.73
Total:							\$2,281,041.45



April 9, 2025

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

RE: Accounting and consulting services for the Year Ended June 30, 2026

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

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

Scope of Services

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

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

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

Management Responsibilities

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

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

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

Administration, Fees, and Other

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

These services are for the period July 1, 2025 to June 30, 2026. Please sign each contract addenda whether Western Gateway Elementary School **accepts** or **does not accept** the services described for each. Fees for these services will be rendered each month as described on the exhibits and will be payable on presentation. This engagement letter will remain in effect until changed by mutual consent.

Administration, Fees, and Other (Continued)

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

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

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

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

Sincerely,



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

ACKNOWLEDGMENT:

By: _____ Date: _____
Administrator

By: _____ Date: _____
Board Member

TREASURER SERVICES

This agreement begins July 1, 2025 and ends on June 30, 2026, between Western Gateway Elementary School and Oklahoma Consulting and Accounting Services, LLC (us/our). This agreement shall not become effective until approved and entered into the minutes of an open board meeting.

Treasurer Services to be Provided:

1. Reconciliations performed timely every month of reported school funds to bank statements
2. Receipts posted to appropriate accounts using the Oklahoma Cost Accounting codes as required by the Oklahoma State Department of Education
3. Prepare monthly finance report for review by management and governing board
4. Prepare orderly file folders to maintain records of all treasurer services
5. Provide treasurer records and financial report information to independent auditor
6. Submit previous end of the fiscal year data to Oklahoma State Department of Education due during the contract period
7. Preparation of annual 2025-26 Estimate of Needs

Client Agrees to the Following:

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

ACKNOWLEDGMENT:

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

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

By: _____ Date: _____
 Administrator

By: _____ Date: _____
 Board Member

PAYROLL SERVICES

This agreement begins July 1, 2025 and ends on June 30, 2026, between Western Gateway Elementary School and Oklahoma Consulting and Accounting Services, LLC (us/our). This agreement shall not become effective until approved and entered into the minutes of an open board meeting.

Payroll Services to be Provided:

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

Client Agrees to the Following:

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

ACKNOWLEDGMENT:

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

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

By: _____ Date: _____
Administrator

By: _____ Date: _____
Board Member

ACCOUNTS PAYABLE SERVICES

This agreement begins July 1, 2025 and ends on June 30, 2026, between Western Gateway Elementary School and Oklahoma Consulting and Accounting Services, LLC (us/our). This agreement shall not become effective until approved and entered into the minutes of an open board meeting.

Services to be provided:

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

Client Agrees to the Following:

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

ACKNOWLEDGMENT:

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

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

By: _____ Date: _____
Administrator

By: _____ Date: _____
Board Member



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

April 3, 2025

Western Gateway
Attn: Heather Zacarias
1701 Western Ave
Oklahoma City, OK 73101

Dear Ms. Zacarias:

Thank you for choosing Jenkins & Kemper, CPAs, P.C. to assist with the 2024-25 tax filing for the Western Gateway. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2024-25 federal and state income tax returns for Western Gateway. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Please call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of Western Gateway, the alternative selected by management.

Our fee for preparation of the Federal and State tax returns is \$800. This rate is based on the hours required to complete and the level of expertise of the staff assigned. Invoices are due and payable upon presentation.

We will return the original records to management at the end of this engagement. These records, along with all supporting documents, canceled checks, etc., should be securely stored, as these items may later be needed to prove accuracy and completeness of a return. We will retain copies of the records and our work papers for the engagement for seven years, after which these documents will be destroyed.

Our engagement to prepare the 2024-25 tax returns will conclude with the delivery of the completed returns to management (if paper-filing) or with management's signature and our subsequent submittal of the tax return (if e-filing). If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. Management should review all tax-return documents carefully before signing them.

We appreciate the opportunity to be of service to Western Gateway, Oklahoma City, Oklahoma, 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 enclosed copy and return it to us.

Very truly yours,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Western Gateway, Oklahoma City, Oklahoma.

By: _____

Title: _____

Date: _____



Software Service Order Agreement

Term of Agreement: 2025-2026 Fiscal Year

Customer: WESTERN GATEWAY ELEMENTARY SCHOOL,
INC.

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

October Membership: 273

SYLOGISTED, INC.

Addr: 908 EAST 35TH STREET
SHAWNEE, OK 74804

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

Re-Occurring Fiscal Year Charges	
Re-Occurring Fiscal Year Charges are based on the membership (200 minimum) from the latest October 1 count.	
Description	Total
Appropriated Funds	\$2,844.66
Payroll	NA
- Usage Fee Included In Appropriated Funds	
Treasurer	\$950.04
Activity Funds	\$475.02
Personnel	\$950.04
Purchase Requisition	NA
Fixed Assets	NA
Document Management	NA
Time & Talent	NA
Accounting Query Designer	NA
Total 2025-2026 Fiscal Year Charges:	\$5,219.76

Terms and Conditions

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

Software as a Service

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

Portability and Accountability Act (HIPAA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.

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

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

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

7. Intellectual Property Rights.

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

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

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

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

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

9. Term; Termination.

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

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

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

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

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

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

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

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

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

11. Notices. Notices sent to either Party shall be effective when delivered in person or transmitted electronically, one (1) day after being sent by overnight



courier, two (2) days after being sent by first class mail postage prepaid to a physical address provided by the Customer, or five (5) days after being sent by email from SylogistEd, Inc. to the address in the Customer account. A copy of this Agreement and notices generated in good form shall be treated as "original" documents admissible into evidence unless a document's authenticity is genuinely placed in question.

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

Prepared By: Grant McLarnon

Date Prepared: 3/28/2025

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

Signature: _____

Date Accepted: _____



Software Service Order Agreement

Term of Agreement: 2025-2026 Fiscal Year

Customer: WESTERN GATEWAY ELEMENTARY SCHOOL,
INC.

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

October Membership: 273

SYLOGISTED, INC.

Addr: 908 EAST 35TH STREET
SHAWNEE, OK 74804

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

Re-Occurring Fiscal Year Charges

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

Description	Total
Student Information	\$2,527.98
Gradebook	\$633.36
Lunch Room	\$633.36
Student Records Portal	\$475.02
Student Information Horizontal SIF® Agent - SIF® is a registered trademark of Schools Interoperability Framework Association.	NA
Google Classroom™ Integration - Google Classroom™ is a registered trademark of Google Inc.	NA
Rostering Integration	NA
Student Information Query Designer	NA

Total 2025-2026 Fiscal Year Charges: \$4,269.72

Terms and Conditions

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

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

Software as a Service

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

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

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

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

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

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

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

7. Intellectual Property Rights.

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

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

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

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

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

9. Term; Termination.

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

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

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

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

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

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

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

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

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

Prepared By: Grant McLarnon

Date Prepared: 3/28/2025

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

Signature: _____

Date Accepted: _____



AGREEMENT

2025-2026 Speech Therapy

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

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

RESPONSIBILITIES AND SCOPE OF WORK

Today's Therapy Solutions agrees to the following:

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

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

ALLOWABLE COST AND PAYMENT

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

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

SPECIAL PROVISIONS

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

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

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

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

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

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

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

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

TERM OF CONTRACT AND RENEWAL

The term of this agreement shall begin July 1, 2025 and expire June 30, 2026. Either party may terminate this Agreement upon thirty (30) days written notice.

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

Approved by Western Gateway Elementary School on the 07/01/202 day of

_____, _____.

Today's Therapy Solutions

Western Gateway Elementary School

Date

Date

Attest: _____



AGREEMENT

2025-2026 Occupational Therapy

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

- 1. Occupational Therapy Services.** CONTRACTOR agrees to make available to Western Gateway Elementary School the services of a certified occupational therapist (the "OTR") and/or the services of a certified occupational therapy assistant (the "COTA") during the term of this Agreement, and such additional time as the parties may agree for the compensation set forth herein. The specific starting date for OTR and COTA's delivery of Services will be mutually determined by CONTRACTOR and Western Gateway Elementary School.

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

- 3. COTA Duties.** The COTA shall work under the direct supervision of an OTR and provide such occupational therapy services as indicated by the Western Gateway Elementary School student's Individualized Education Program or 504 Accommodation Plan. The COTA Services shall include, without limitation, following the established plan of care, recording student's progress, preparing materials, and assembling equipment used during treatment, participation in student-focused meetings and program-focused meetings, and completing paperwork as requested no later than the 10th of the month following the month in which the COTA Services were provided. All equipment and materials to be used in treatment will be provided by Western Gateway Elementary School.

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

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

- 10. Compensation** - Western Gateway Elementary School agrees to pay CONTRACTOR the sum of \$70 per hour for the OTR Services, \$50 per hour for the COTA services. Either party may terminate this Agreement upon fourteen (30) days' written notice. Billable services include paperwork and provision of services, both in-person and teletherapy, direct and indirect supervision of COTA, and attending meetings.
- 11. Independent Contractor Status.** Each party is acting as an independent contractor and no employee or subcontractor of either party shall be deemed to be employee of the other. Neither party undertakes by this Agreement or otherwise, to perform any obligation of the other party, whether regulatory or contractual, or to assume any responsibility for the other party's actions, business or operations. Neither party shall have the authority to bind, commit or incur any liability on behalf of the other party or to otherwise act in any way as an agent or representative of the other party.
- 12. Employment of OTR and COTA.** Western Gateway Elementary School agrees that it will not hire any OTR or COTA provided by CONTRACTOR under this Agreement during the term of this Agreement for a period of one year following the expiration or termination of this Agreement.
- 13. Indemnification.** CONTRACTOR agrees to indemnify and hold Western Gateway Elementary School, its board, employees, and agents, harmless for the acts of its board, employees, and agents, harmless for the acts of its OTRs, COTAs and other employees while providing services to Western Gateway Elementary School under this Agreement.
- 14. Force Majeure.** Neither party shall be responsible for any failure or delay in the performance of any obligations due to any cause beyond its reasonable control, including, but not limited to, any such delay or failure arising from third party labor disputes, third party strikes, other third party labor or industrial disturbances, acts of God, floods, lightning, earthquakes, shortages of materials, rationing, utility or communication failures, fire, causality, war, acts of public enemy, riots, insurrections, embargoes, blockages, actions, restrictions, and new or changed regulations or orders of any governmental authority; provided that the party claiming force majeure event has given the other party reasonably prompt notice of the event.

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

Approved by the Western Gateway Elementary School on the 07/01/2025 day

of _____, _____.

Today's Therapy Solutions

Western Gateway Elementary School

Date

Date

Attest:

RESOLUTION

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

- 1. Authorizes the filing of FCC Form 471, Schools and Libraries Universal Service Program Services Ordered for the fiscal year 07/01/2025-06/30/2026.

- 2. Authorizes payment of the applicant's share subject to the following conditions:
 - (1) Approval of funding of the discounted portion by the Schools and Libraries Division (SLD) of the Universal Service Administrative Company (USAC) and
 - (2) Receipt of services during the fiscal year 07/01/2025-06/30/2026.

Signature: _____ Date: _____

Printed Name: _____ Title: _____



FRN Report

04/09/25

Report Filters:
 Entity Number: 17025809
 Funding Year: 2025
 Used Consultant? YES
 Contact: 16024809

BEN	Applicant Name					Applicant City	ST	Sites	471 No.	Filing Date	SPIN	Service Provider		471 Nickname
Year	FRN	Status	Wave	Type	486 SSD	Cont. Date	Contract Number	Award Amt.	Disc%	Request	Commitment	Disbursed	Contract Exp	FRN Nickname
17025809	Western Gateway Elementary School					Oklahoma City	OK	1	251006091	2025-02-24	143005575	Cox Oklahoma Telcom, LLC		WGES 2025-C1
2025	2599005632	Pending	N/A	IA		01/31/2024		20,220.00	90%	18,198.00	0.00	0.00	2026-06-30	1 - Internet Access 2 Gbps
17025809	Western Gateway Elementary School					Oklahoma City	OK	1	251028666	2025-03-25	143052374	Elite Technology Solutions, LLC		WGES 2025-C2
2025	2599039329	Pending	N/A	MIB		03/15/2023	WGES Elite Technolog	9,600.00	85%	8,160.00	0.00	0.00	2026-06-30	1- Mibs
Grand Total								29,820.00		26,358.00	0.00	0.00		

APPLICATION FOR TEMPORARY APPROPRIATIONS

WHEREAS: The needs of the Board of Education of Western Gateway, No. E-026 of Oklahoma County, require the immediate approval of temporary appropriations for the fiscal year 2025-26:

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

REQUESTED APPROPRIATIONS

General Fund	
Current Expense	<u>\$ 3,480,050.00</u>
Building Fund	
Current Expense	<u>\$ 309,735.00</u>

APPROVED AND ADOPTED this _____ day of _____, 2025.

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

ATTEST: OKLAHOMA COUNTY, OKLAHOMA

Clerk _____
President

APPROVED by the Oklahoma County Excise Board this _____ day of _____, 2025.

THE COUNTY EXCISE BOARD
OKLAHOMA COUNTY, OKLAHOMA

ATTEST:

County Clerk _____
Chairman

Member _____
Member

Policy S-015

Oklahoma Strong Readers Act School Policy

Purpose: This policy outlines the procedures and guidelines for the implementation of the Oklahoma Strong Readers Act, which requires the assessment of reading skills for students enrolled in kindergarten, first, second, and third grades. The policy ensures the acquisition of critical reading skills, including phonological awareness, decoding, fluency, vocabulary, and comprehension, as required by the State Board of Education.

1. Assessment and Screening:

- **Scope of Assessment:** Every student enrolled in kindergarten, first, second, and third grades will be assessed at the beginning and end of each school year using a screening instrument approved by the State Board of Education. This assessment will measure the following areas: phonological awareness, decoding, reading fluency, vocabulary, and comprehension, as appropriate for the student's grade level.
- **Criteria for Identifying Deficiencies:** If a student is assessed and found not to meet grade-level expectations, the student will be provided a program of reading instruction designed to improve their reading skills to the appropriate grade level.

2. Reading Instruction Program:

- **Research-Based Instruction:** The program of reading instruction will be based on scientific reading research and will align with the State subject matter standards adopted by the Oklahoma State Board of Education.
- **Multi-Tiered System of Support (MTSS) Model:** The reading instruction program will follow a three-tiered model:
 - **Tier 1:** Core instruction for all students.
 - **Tier 2:** Targeted interventions for students identified as not meeting grade-level standards.
 - **Tier 3:** Intensive, individualized instruction for students requiring additional support.
- **Additional Instructional Time:** The program may include:

- Sufficient additional in-school instructional time to address deficits in phonological awareness, decoding, fluency, vocabulary, and comprehension.
- If available and necessary, after-school tutoring, Saturday classes, or summer programs which will not count toward the required 180-day or 1080-hour school year.
- **Progress Monitoring and Diagnostic Assessments:** Regular assessments will be conducted to measure students' progress and inform instructional decisions. These assessments will be used for diagnostic purposes and periodic monitoring.
- **High-Quality Instructional Materials:** Instruction will be delivered using high-quality, scientifically-based instructional materials to support reading development.
- **Family Support:** Families of students in pre-kindergarten, kindergarten, first, second, and third grades will have access to free, online, evidence-based literacy resources to support their child's literacy development at home.

3. Reading Intervention Plans:

- **Intervention Identification:** Any student identified as having a reading deficiency through the screening process will receive an Individual Reading Intervention Plan within thirty (30) days. This plan will be in addition to the core reading instruction provided to all students.
- **Components of the Intervention Plan:**
 1. **Research-Based Intervention Services:** The plan will describe the research-based services the student will receive to address their reading deficiencies.
 2. **Explicit and Systematic Instruction:** Instruction will be explicit, systematic, and focused on the specific areas of phonological awareness, decoding, fluency, vocabulary, and comprehension as necessary.
 3. **Progress Monitoring and Adjustment:** The student's progress will be monitored regularly, and instruction will be adjusted based on the student's needs throughout the school year.
 4. **Continuous Support:** The intervention will continue until the student meets grade-level targets for reading based on assessments and screening instruments.

4. Dyslexia Screening:

- **Required Screening:** Beginning with the 2022-2023 school year, any student enrolled in kindergarten, first, second, or third grade who is assessed as not meeting grade-level targets in reading after the beginning-of-year assessment will be screened for dyslexia.
- **Additional Screening Requests:** A student may also be screened for dyslexia at the request of their parent or guardian, teacher, counselor, speech-language pathologist, or school psychologist.

5. District Strong Readers Plan:

- **Annual Plan Update:** The district will adopt and annually update a Strong Readers Plan, developed with input from school administrators, teachers, parents, guardians, and, if possible, a reading specialist.
- **Plan Components:** The district plan will include:
 - An analysis of data from the Oklahoma School Testing Program and other reading assessments.
 - A detailed outline of how each school site will comply with the provisions of the Strong Readers Act.
- **Submission for Approval:** The district's Strong Readers Plan will be submitted to and approved by the State Board of Education.

6. Accountability and Compliance:

- The district will ensure that all procedures outlined in this policy comply with the Oklahoma Strong Readers Act (70 O.S. §1210.508A, et seq.).
- Schools will maintain records of student assessments, intervention plans, and progress to ensure accountability and track student development.
- Regular reviews and updates to the district plan will be conducted to reflect new data, research, and best practices in reading instruction.

7. Communication with Families:

- **Notification to Families:** Families will be notified when their child is identified as having a deficiency in reading, and the individual intervention plan will be shared with them.
- **Ongoing Communication:** Regular updates on the child's progress will be provided to parents and guardians, and any necessary adjustments to the intervention plan will be communicated.

Effective Date: This policy will take effect immediately upon adoption and will be reviewed annually.

G References:

70 O.S. §1210.508A, et seq.



MEMORANDUM

TO: Western Gateway Elementary School Board of Directors

DATE: April 10, 2025

RE: Next Steps Towards Academic Growth

Establishing Our Preeminent Objective

This memorandum establishes that the preeminent objective of Western Gateway Elementary School (WGES) is exceptional academic achievement. Our commitment to this objective will be demonstrated by ensuring that every student experiences year-to-year academic growth that prepares them for future opportunities in education and in life, including but not limited to, meeting the academic standards for competitive admission to application-required public schools in Oklahoma City.

The Board recognizes that focused, strategic action is required to fulfill this mission. Therefore, we are implementing two initial steps to accelerate our progress toward this objective.

Step One: Strategic Partnership with Santa Fe South Schools and Conscious Schools

The Board proposes a comprehensive strategic partnership with Santa Fe South Schools (SFS) and Conscious Schools (CS), organizations with exceptional track records in achieving substantial academic growth for students throughout South Oklahoma City. This partnership will consist of three essential components:

1. Technical Assistance and Classroom Education Support

SFS and CS will provide WGES with:

- Access to proven instructional methodologies and curriculum resources
- Professional development opportunities for WGES teachers and staff
- Observation-based feedback to enhance classroom instruction
- On-site coaching and mentoring to strengthen teaching practices

2. Data-Driven Analysis and Growth Management

SFS and CS will assist WGES leadership with:

- Implementation of rigorous assessment practices to track student growth
- Data analysis tools to identify learning gaps and opportunities for improvement
- Benchmarking protocols against high-performing schools
- Strategic planning to meet or exceed academic growth objectives
- Regular progress monitoring and intervention strategies

3. Leadership Advisory Support

SFS and CS will serve as advisors to WGES leadership and the Board in:

- Developing effective academic leadership structures
- Strategic recruiting and retention of talented educators
- Establishing accountability systems for student outcomes
- Creating sustainability plans for ongoing improvement

Additional details of this engagement, including specifics in terms of schedules, personnel and expense, will be provided to the WGES Board for consideration in the form of a consulting agreement to be voted on at a future meeting.

Step Two: Leadership Committee Establishment

To provide focused oversight of our academic growth initiatives and ensure alignment between our goals and staffing decisions, the Board establishes a Leadership Committee with the following parameters:

Composition

- Heather Zacarias, Head of School & Superintendent (Chair)
- Edgar Medina, WGES Board Member
- Ashley Terry, WGES Board Member
- Two (2) representatives to be designated by Chris Brewster, Superintendent of SFS

Authority and Responsibilities

The Leadership Committee shall:

1. Be self-directed in establishing a meeting schedule, appointing a committee chair, and setting meeting agendas.
2. Review and make recommendations regarding key leadership and coaching positions, including but not limited to:
 - Instructional coaches
 - Academic directors
 - Curriculum specialists
 - Other positions directly responsible for academic programming and outcomes
3. Provide input on hiring, promotion, demotion, retention, and recruitment decisions for these key positions
4. Conduct regular assessments of leadership effectiveness as measured by student academic growth metrics

Personnel Policy for Key Academic Leadership Positions

To ensure that WGES maintains the highest standards for all positions directly impacting student academic outcomes, the following policy shall be implemented immediately:

1. All key academic leadership positions, including instructional coaches and academic directors, shall be subject to review by the Leadership Committee
2. Personnel currently serving in these roles must be evaluated based on:
 - Demonstrated ability to contribute to measurable student academic growth
 - Alignment with the instructional methodologies endorsed by the Leadership Committee and approved by the WGES Board
 - Effectiveness in coaching and developing teaching staff
 - Commitment to data-driven decision making and continuous improvement
3. New candidates for key academic leadership positions must be interviewed and approved by the Leadership Committee prior to receiving an offer of employment.

Implementation Timeline

This policy shall take effect immediately upon board approval and continue indefinitely until modified or amended by the WGES Board.

Conclusion

By establishing student academic growth as our preeminent objective and implementing these two initial steps—the strategic partnership with SFS and CS and the formation of the Leadership Committee—WGES is positioning itself for significant advancement in educational outcomes.

The Board believes these measures will strengthen our ability to fulfill our mission while preserving the unique identity of our school. We look forward to the positive impact these changes will have on our students, staff, and community.

CONTRACT FOR CHARTER SCHOOL SPONSORSHIP

This Contract between the Oklahoma Statewide Charter School Board (“SCSB” or “Board”) and Western Gateway Elementary School, Inc., the governing authority of the Western Gateway Elementary School (“Charter School”), shall set forth the terms and conditions of the sponsorship of the Charter School and shall constitute the Charter of Western Gateway Elementary School.

1. RECITALS

1.1 WHEREAS the Oklahoma Legislature has enacted the Oklahoma Charter Schools Act set forth in 70 O.S.Supp.2023, §§ 3-130–3-169;

1.2 WHEREAS the provisions of the Oklahoma Charter Schools Act apply to all charter schools formed and operated in the State of Oklahoma;

1.3 WHEREAS the Board, a state agency established under 70 O.S.Supp.2023, § 3-132.1 has authority to authorize and sponsor charter schools in this state;

1.4 WHEREAS the Board of Education for Oklahoma City Public Schools (Independent School District No. 89 of Oklahoma County, Oklahoma) approved a sponsorship contract with the Charter School for a period of five (5) years, from July 1, 2020, through June 30, 2025;

1.5 WHEREAS Western Gateway Elementary School, Inc. is the governing authority of the Western Gateway Elementary School, and its principal place of business is Oklahoma City, Oklahoma;

1.6 WHEREAS the Charter School submitted an application to the Board to renew its sponsorship by the Board on June 27, 2024;

1.7 WHEREAS the Charter School’s authorization for renewal application was approved at a special meeting of the Board on October 14, 2024, in accordance with the requirements of the Oklahoma Charter Schools Act; and

1.8 In consideration of the foregoing, the Parties enter into this charter contract pursuant to the terms and conditions set forth herein. All attachments and recitals to this contract are incorporated by reference and made a part of this charter contract.

2. DEFINITIONS

2.1 **“Applicable law”** means all federal and state statutes and rules and regulations applicable to charter schools organized under the Oklahoma Charter Schools Act.

2.2 **“Average daily attendance”** (ADA) and **“average daily membership”** (ADM) shall have the meanings set forth in 70 O.S. § 18-107.

2.3 **“Board”** or **“Sponsor”** or **“Authorizer”** means the Statewide Charter School Board.

2.4 **“Charter Contract”** means this contract executed between the Board and the governing authority of the Charter School.

2.5 “**Educational management organization**” means a for-profit or non-profit organization that receives public funds to provide management, administration and/or educational program implementation services for the Charter School.

2.6 “**Extracurricular activity**” means any student activity, club, organization, meeting or event offered by the Charter School or a vendor providing activities to students enrolled in the Charter School that is attended by students and unrelated to the Charter School’s curriculum-based program of instruction set forth in section 4 of this contract.

2.7 “**Financial records**” means all documents in any form relating to the funds of the Charter School, including, but not limited to, all public funds disbursed to the Charter School pursuant to state or federal law.

2.8 “**Full academic year**” shall mean a student is enrolled within the first twenty (20) instructional days of the school’s instructional year through and including the date of administration of the exam, without an enrollment lapse of ten (10) or more consecutive instructional days.

2.9 “**Public School**” shall mean a school that is free, established by the Legislature, and supported by funds appropriated by the Legislature.

3. GENERAL PROVISIONS

3.1 **Authority.** The Charter School is authorized by the Sponsor to operate a charter school in accordance with the terms and conditions set forth in this contract and the Oklahoma Charter Schools Act, as well as any applicable statutes or regulations pertaining to charter schools, including but not limited to all rules and regulations of the Statewide Charter School Board, codified in Title 777 of the Oklahoma Administrative Code. Any act by the Charter School or its governing board that is inconsistent with the terms of this contract or the Oklahoma Charter Schools Act or any applicable statutes or regulations pertaining to charter schools is hereby deemed a material violation of this contract and shall constitute good cause for termination of this charter contract and revocation of the charter.

3.2 **Term of the contract.** This contract shall commence on July 1, 2025, and automatically terminate on June 30, 2030. The contract may be renewed upon application of the Charter School in accordance with the Charter School Act and Statewide Charter School Board rules and regulations.

3.3 **Operation.** The Charter School agrees that it will continue operations on or before July 1, 2025.

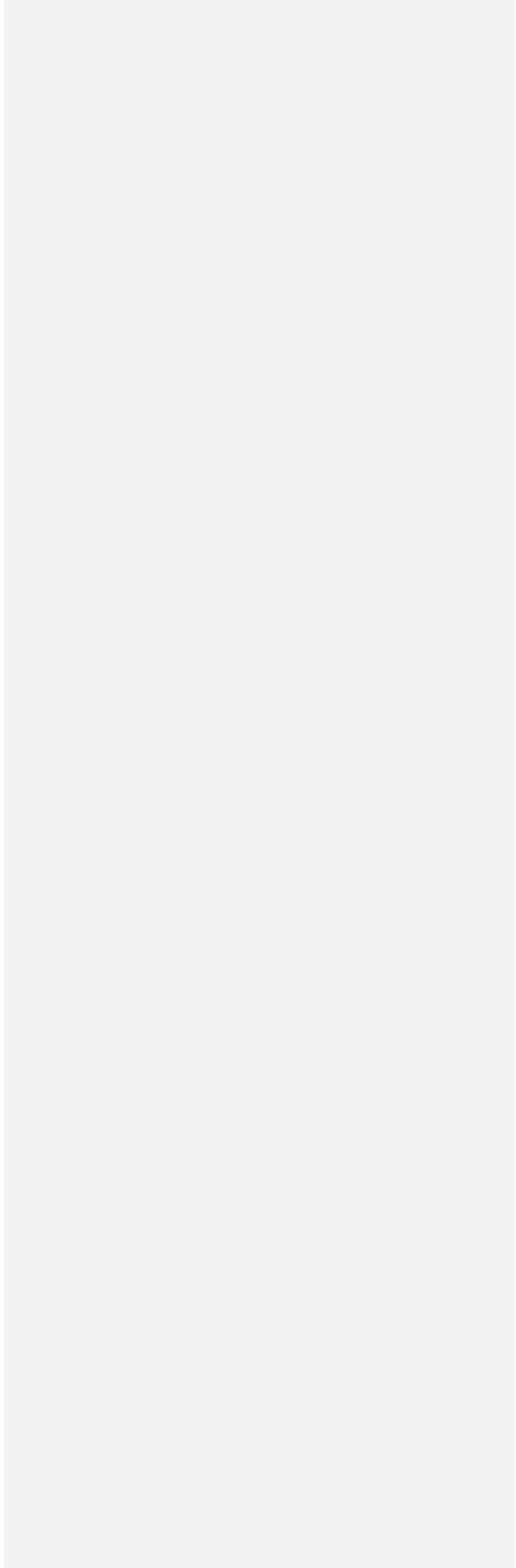
4. CHARTER SCHOOL PROGRAM OF INSTRUCTION

4.1 **Description of the program of instruction.** The Charter School is authorized to implement the program of instruction, curriculum and other services as specified in the Application, unless otherwise modified by this charter contract.

4.1.1 **Grade levels.** The Charter School is authorized to provide a comprehensive program of instruction for grades Pre-Kindergarten through Grade 8, as further determined by the Board. ~~The Charter School will provide a comprehensive program of instruction for grades Pre-Kindergarten through Grade 8.~~

Commented [LH1]: After discussion with Dr. Wilkinson, the SCSB agreed to edit this section to state: “**The Charter School is authorized to provide a comprehensive program of instruction for grades Pre-Kindergarten through Grade 8, as further determined by the Board.**”

This edit preserves the Board’s discretion to choose when/if to offer additional grades through 8th grade.



4.1.2 Change to program of instruction. Any material change to the program of instruction, curriculum and other services specified in the Application or this charter contract requires Sponsor approval prior to the change.

4.2 Graduation requirements. The Charter School will comply with the graduation requirements set forth in 70 O.S. § 11-103.6.

4.3 Textbooks, curriculum materials and equipment. The Charter School shall provide all enrolled students with sufficient textbooks, workbooks, materials, equipment and/or technological aids necessary to ensure delivery of the Charter School's program of instruction during every school year of operation during the term of this contract.

4.3.1 Equipment necessary for special education and students with disabilities. In addition to the materials provided to students in accordance with the provisions of Section 4.3, the Charter School shall provide any additional equipment or technological aids to students with disabilities as necessary to ensure equal access to the Charter School's program of instruction in accordance with the student's IEP or Section 504 plan.

4.4 Extracurricular activities. Nothing in this contract shall obligate the Sponsor to provide funding of extracurricular activities to the Charter School unless explicitly required by statute or regulation. The provisions of Section 8.8.1 of this contract prohibiting the Charter School from charging tuition and/or fees shall not preclude the Charter School from recovering the reasonable costs of extracurricular activities or special events offered pursuant to the provisions of this Section from participating students or their parents/legal guardians, provided that under no circumstance may the Charter School recover an amount in excess of the cost of the activity or event. Further, a student's income shall not be used as a basis for determining eligibility of a student to participate in extracurricular activities.

5. CHARTER SCHOOL OPERATIONS

5.1 Transportation. The Charter School must provide transportation as dictated by title 70, sections 9-101–9-118.

5.2 Facilities. The Charter School acknowledges that Charter School must maintain a public school administration facility and the Sponsor is under no obligation to provide facilities, furniture, or other equipment to the Charter School unless and until the parties enter into an agreement to do so.

5.2.1 Inventory. No later than July 1 of each year of operation, the Charter School shall provide the Sponsor with an itemized inventory of all real and personal property leased or purchased with public funds.

5.2.2 Lease/purchase agreements. The Charter School shall provide the Sponsor with copies of all agreements and/or contracts governing lease and/or purchase of real property by the Charter School. All agreements shall be in the name of the Charter School, approved by the governing body, and signed by the governing body chairperson.

5.2.3 Pricing. Purchases or leases of real property must be for a reasonable amount, taking

into consideration the going rate at the time of purchase for like property.

5.3 Shared Services Agreements. The governing board of the Charter School may enter into shared service agreements with another school district(s) to share the services of an administrator, teacher, or support service provider, to share equipment or facilities, and/or to share duties or responsibilities required of the school districts of the state.

5.3.1 Sponsor Approval. Shared service agreements shall be effective only after approval by the Sponsor and such agreement shall be subject to change or termination by the Sponsor.

5.3.2 Duration. The duration of a shared service agreement shall be for a term of one (1) year and notice of intent of a school district to withdraw from the shared service agreement must be given no later than March 15 for the ensuing school year. The agreements may be extended for one (1) year terms upon agreement by the parties and submission to the Sponsor annually for approval. The agreement shall also set forth a termination clause allowing either party to terminate the contract.

5.3.3 Specificity requirement. Shared service agreements shall not be blanket agreements for all services, but shall be separate, individualized, and specific agreements for each service/position/duty/equipment/facility sought to be shared.

5.3.4 Proportional responsibility. Shared service agreements shall specifically set forth the financial responsibility of each party, and specific payment terms. Payment for shared services shall be paid by each school in a proportionate manner, without reimbursement, except as set forth in section 5.3.6.

5.3.5 Calculation. The method of calculating the proportional share to be paid by each school shall be included in the agreement. If the calculation is based upon an enrollment count report that is updated on a recurring basis, the initial report shall be attached to the agreement, and the subsequent reports shall be made available to the sponsor upon request.

5.3.5.1 The shared service calculation shall be based on the separate student enrollment numbers for each school district.

5.3.6 Reimbursement. Reimbursement shall only be allowed for equipment, testing sites, and utilities such as electrical, water, etc. that are unable to be invoiced separately. Reimbursement payments shall be paid on a quarterly basis, at a minimum.

5.3.7 Ownership. For agreements to share property or tangible items, the agreement shall be specific as to ownership and methods to be employed for disposing of property upon partial or complete termination of the agreement.

5.3.8 Benefits. For agreements to share personnel, the agreements shall account for how employees' benefits shall be paid proportionally by each party.

5.3.9 Certain agreements not allowed. Education Management Organization contracts shall not be a shared service.

5.3.10 Out-of-state. The Charter School shall not enter into shared service agreements with school districts in states other than Oklahoma.

5.3.11 Governing boards. The governing boards of the schools utilizing shared services must be made up of entirely different members.

5.3.12 Employment contracts. Employment contracts for Charter School employees that will provide shared services shall include provisions for proportional compensation and all related information.

6. CHARTER SCHOOL MANAGEMENT AND ADMINISTRATION

6.1 Governing Body. The governing body of the Charter School shall be responsible for the policies and operational decisions of the Charter School.

6.1.1 Members. The governing board of the Charter School shall have no less than five (5) members. One (1) of the members shall be a parent, grandparent, or legal guardian of a student currently or previously enrolled in the Charter School. New members of the governing board shall be selected by an interview process conducted by the governing board. Any board member serving on more than one governing board shall abstain from voting on shared services between the charter school and any other school they serve as a board member.

6.1.2 Terms. The members of governing body of the Charter School shall have specific terms of service set forth in its by-laws.

6.1.3 Residence. All governing board members shall be residents of the State of Oklahoma.

6.1.4 Meetings. The governing body shall meet no less than ten (10) times a year in a public meeting, in a location within the State of Oklahoma.

6.1.5 Notification of changes. The Charter School shall notify the Sponsor of any changes in the governing body within five (5) business days of the date of resignation or appointment. The Charter School shall also keep the Sponsor apprised of the officers of the governing body, and any changes thereto within five (5) business days of the election, appointment or resignation.

6.1.6 Conflicts of interest. The governing body of the Charter School shall be subject to the same conflicts of interest requirements as members of local public school district school boards in the State of Oklahoma, including but not limited to the provisions of 70 O.S. § 5113 and 70 O.S. § 5-124.

6.1.7 Confidentiality of student records. The Charter School shall comply with all provision of federal and state law pertaining to parent/legal guardian access to student records and privacy of student records and student data, including but not limited to compliance with all provisions of the Family Education Rights and Privacy Act of 1974 (“FERPA”) and the Individuals with Disabilities Education Act (IDEA).

6.1.8 Instruction and Continuing Education. The governing body of the Charter School

shall be subject to the same instruction and continuing education requirements as a member of a local school board set forth in 70 O.S. §§ 5-110–5-110.1.

6.2 Administration. The Chief Administrative Officer of the Charter School is the Superintendent. The duties of the Chief Administrative Officer shall include management and administration of the Charter School.

6.2.1 The individual tasked with primary financial responsibility for the Charter School, such as the Chief Financial Officer or Treasurer, shall be separate and apart from any Educational Management Organization, regardless of title.

6.3 Code of Ethics. The Charter School governing authority shall develop and approve a Code of Ethics and a Conflict of Interest policy.

6.4 Education Management Organization. The governing body may contract with an Education Management Organization but must retain oversight authority over the Charter School. If the governing body contracts with or otherwise utilizes an Education Management Organization, the governing body agrees to abide by the following:

6.4.1 The relationship of the Charter School and an Education Management Organization is that of a customer and vendor contractor. As such, the Charter School and the Education Management Organization shall be separate entities in all aspects, including but not limited to staffing, organizational management, financial, operations, etc.

6.4.2 Public school employees shall not report to the Education Management Organization or an employee of the Education Management Organization. Public school employees paid with public dollars shall report to the Superintendent of the Charter School, who reports to the governing board. Employees that report to the Education Management Organization shall be employees of the Education Management Organization.

6.4.3 All funds utilized to operate the Charter School, including but limited to paying Charter School employees, providing curriculum, technology, supplies and/or extra-curricular activities to students shall be maintained in Charter School accounts and controlled by Charter School employees.

6.4.4 The governing body shall require the Education Management Organization to report accurate, itemized expenditure information for the goods and services provided by the Education Management Organization to the Charter School.

6.4.5 All fees charged by the Education Management Organization shall be clearly stated in the contract with the governing body.

6.4.6 The governing body shall conduct an annual evaluation of the Education Management Organization and an annual review of the Education Management Organization's operating agreement, and such evaluation and review shall include an annual contract compliance audit.

6.4.7 The governing body shall have access to Education Management Organization records necessary to overseeing the Education Management Organization contract.

6.4.8 An employee of the Education Management Organization for the Charter School shall not sit on the governing body of the Charter School.

7. FUNDING, MANAGEMENT, AND REPORTING

7.1 Financial Management. The Charter School shall comply with the same state and federal statutes and regulations relating to reporting requirements, financial audits, audit procedures, and audit requirements applicable to Oklahoma public school districts unless otherwise expressly exempted by statute or regulation. In addition, the Charter School agrees to meet any additional requirements set forth herein deemed necessary by the Sponsor to ensure proper oversight and management of the Charter School's use of public funds. The Charter School shall comply with requests for appropriations, recording, reporting receipt, and expenditures of public funds under state and federal statutes and regulations. Such compliance requirements include, but are not limited to the following provisions:

7.2 Fiscal year. The Charter School shall operate on a fiscal year basis. The Charter School's fiscal year shall begin July 1 and end on June 30 of the following calendar year.

7.3 Indebtedness. The Charter School shall abide by the "pay as you go" fiscal year restrictions applicable to school districts and other political subdivisions set forth under article X, section 26 of the Oklahoma Constitution.

7.4 No authority to bind Sponsor. The terms of this contract shall not be construed as either express or implied authority of the Charter School to extend the faith and credit of the Sponsor or contractually bind the Sponsor to any third person or entity. The Charter School agrees and acknowledges that the Sponsor's financial obligations to Charter School are limited to pass through distribution of state funding as authorized by law.

7.5 Assets of the Charter School. Pursuant to article X, section 15 of the Oklahoma Constitution, the Charter School shall not apply, hold, credit or extend credit, transfer, or otherwise make use of public funds for any purpose other than operation of the Charter School.

7.5.1 Transfer or sale of real property. No real property obtained by the Charter School with public funds shall be sold, alienated, transferred or otherwise disposed of without prior written consent of the Sponsor.

7.5.2 Prohibition against encumbrance. The Charter School shall not alienate, pledge, or otherwise encumber this Charter, public funds, or assets of the Charter School procured with public funds for the benefit of any individual, or entity, including creditors.

7.6 Reporting requirement. The Charter School and governing body shall promptly provide access to any and all records requested by the Sponsor, the State Auditor and Inspector, the State Department of Education, or any other entity allowed by law to request and obtain records.

7.7 Calculation of state aid. State aid funding shall be calculated and disbursed in accordance with the provisions of the Oklahoma Charter Schools Act, accompanying statutes and regulations of the Sponsor, the Oklahoma State Department of Education, the Oklahoma State Board of Education, and the terms of this contract. Calculation of state aid shall be determined by the Oklahoma State

Department of Education in accordance with the provisions of the Oklahoma Charter Schools Act and accompanying Department regulations pertaining to calculation of weighted average daily membership, average daily attendance, and other applicable student counts. The Charter School agrees that it shall maintain accurate and up-to-date records of student attendance and enrollment for all student grade levels and pupil categories and immediately report any changes as necessary to ensure accurate calculation of state aid in accordance with the requirements and deadlines set forth by 70 O.S. § 18-200.1 and accompanying regulations. The Charter School shall also be eligible to receive any other federal, state, or local revenues allowed by law.

7.8 Use of public funds. The Charter School agrees that any federal, state or local public funds disbursed to the Charter School shall be used solely and exclusively for the benefit of the Charter School, with the exception of reimbursement funds pursuant to a shared service agreement as set forth in section 5.3 and the corresponding sub-sections. Public funds must stay in public charter school account until a sufficiently itemized invoice or bill is paid. Detailed records shall be kept by the Charter School of all expenditures of public funds. In addition, records shall be kept of all expenditures of public funds by any entity associated or affiliated with the Charter School. Records shall be promptly provided to the Sponsor upon request.

7.8.1 Spending limitations. The Charter School shall be subject to spending limitations, including but not limited to Oklahoma Constitution provisions on spending funds from the state, whether received through the State Department of Education or other source.

7.9 Commingling prohibited. The Charter School shall not commingle state funds disbursed to the Charter School with the funds of any other person or entity. The Charter School shall maintain separate and distinct accounting, auditing, budgeting, reporting, and recordkeeping systems for the management and operation of the Charter School.

7.10 Fundraising. Subject to limitations set forth by conflict of interest statutes and regulations applicable to the Charter School and its governing body, the Charter School may accept private donations, provided, however, that private donations shall in no way be used either directly or indirectly to affect enrollment decisions or otherwise subvert the Charter School's policies and procedures pertaining to admission and enrollment.

7.11 Prohibition of funding home-schooled students or private school students. Under no circumstances shall the Charter School and/or its program of instruction offered in accordance with this contract be used to provide or otherwise supplement instruction of home-schooled students or students enrolled in private schools, or used as a method of generating revenue for students who are being home-schooled or are enrolled in private schools. The Charter School shall not receive state-aid funding for students that are not enrolled full time in a public school, regardless of platform, such as virtual, charter, or statewide virtual charter school.

7.11.1 Part time enrollment. The Charter School shall implement and enforce policies and procedures prohibiting enrollment of students on a part time basis unless otherwise expressly required by state law for the sole purpose of providing remediation pursuant to the Strong Readers Act in 70 O.S. § 1210.508A *et seq.*

7.12 Reporting. The Charter School shall use the Oklahoma Cost Accounting System ("OCAS") to report financial transactions to the Oklahoma State Department of Education and/or the Sponsor,

and shall fully comply with all provisions of state law regarding school finance. The Charter school shall comply with all provisions of the School District Transparency Act. If the Charter School utilizes an Education Management Organization, the expenditures of the Education Management Organization must be reported through the OCAS system. Financial reporting by the Charter School and the Education Management Organization shall be itemized by actual costs, and not based on percentages or estimates.

7.12.1 Quarterly financial statement. In addition to the reporting requirements set forth by state law, regulations of the Oklahoma State Department of Education, and regulations of the Sponsor, the Charter School shall provide the Sponsor with a quarterly financial statement that includes an itemized report of all income and expenses of the Charter School. The financial statement shall include a verification signed by the Charter School's treasurer or financial officer substantially following the form provided below:

"I hereby certify under penalty of perjury under the laws of the State of Oklahoma and the United States of America that the foregoing is true and correct to the best of my knowledge as this ___ day of [month], [year]."

7.12.2 Supporting documentation. The governing body must also provide to the Sponsor all supporting documentation for all expenditures upon request, including but not limited to an itemized invoice clearly describing the item or service purchased, an encumbrance approved by the governing body, a purchase order, and proof of payment by warrant or check for each expenditure.

7.13 Annual audit. The Charter School shall ensure that an annual audit is conducted of the financial operations of the Charter School in accordance with the requirements of the Oklahoma Public School Audit law in 70 O.S. § 22-103 and accompanying regulations. Any expense of the audit shall be borne by the Charter School. The Sponsor may require the Charter School to present the audit at a regular or special meeting of the Board.

7.13.1 The Charter School shall change audit firms, at a minimum, every five (5) years; provided, the Board may require the Charter School to change audit firms during the five-year period if determined necessary by the Board.

7.13.2 Nothing in 7.13.1 prevents the Charter School from changing audit firms during the five-year period if the Charter Schools finds it necessary or beneficial to its operations.

7.13.3 The Charter School shall be subject to requests for audit by the State Auditor's Office, and shall cooperate fully in all aspects of any request made pursuant to such audits.

7.13.4 The Charter School shall be subject to compliance audits conducted by the Sponsor at any time during the charter contract term.

7.14 Recordkeeping. The Charter School and governing body shall maintain all financial records necessary to demonstrate compliance with the provisions of this contract, the Charter School Act, and to conduct the annual financial audits required by the Oklahoma Public School Audit law. All records pertaining to finances and accounting of Charter School funds shall be maintained for at least five (5) years from the ending date of the latest fiscal year(s) to which the record relates. The Sponsor shall

have access to all financial records pertaining to the school.

7.15 Access to records. The Sponsor shall have access to all Charter School records related in any respect to Sponsor oversight or use of public funds including, but not limited to, financial records of the Educational Management Organization. The Charter School shall provide any requested access to the Sponsor upon request.

7.16 Financial employees. The Charter School shall employ or contract with an individual tasked with primary financial responsibility, such as Chief Financial Officer or Treasurer, that regardless of title, works only for the Charter School and is separate and apart from any Educational Management Organization. This individual may be subject to a shared service agreement only if approved by the Sponsor. The Charter School shall employ or contract with its own encumbrance clerk(s) that works only for the Charter School and is separate and apart from any Educational Management Organization. This individual may be subject to a shared service agreement only if approved by the Sponsor.

7.16.1 Access to public funding. Only public employees shall have access to Charter School bank accounts and any other account that is used for the operation of the school.

7.17 Minimum requirement for financial policy and procedure. The policies and procedures for the Charter School shall include at a minimum:

- i. An explanation of the specific OCAS compliant accounting system used for the school.
- ii. An explanation of the responsibilities of the chief financial officer, other financial employees, and the encumbrance clerk(s).
- iii. An explanation of the purchasing process including, but not limited to, the procedure from open to close of purchase orders, explaining what documentation is to be kept on file, what software systems are to be used, which employees are responsible at each point in the process, and what potential consequences would come to employees in violation of the policy.
- iv. A requirement that the encumbrance clerk must have all supporting documentation on file for purchase orders and invoices, based on the expenditure/procurement procedures approved by the governing board, prior to issuing payment.
- v. A policy for purchase order change orders indicating a threshold amount that may be approved by the Superintendent or designee and those that would require governing board approval.
- vi. An explanation of the payroll procedure process, including but not limited to an explanation of the calculation of payroll from the shared services employees, how the revenue will be allocated from the school's general fund to be ultimately paid out to employees, what documentation is to be kept on file by the accounting office, and what potential consequences would come to employees in violation of the policy.
- vii. An explanation of the calculation of student enrollment numbers that are used to calculate

payroll for employees subject to shared service agreements.

- viii. A requirement that any changes to the financial policy(ies) or procedure(s) must be approved by the governing board of the Charter School.

8. COMPLIANCE WITH THE OKLAHOMA CHARTER SCHOOLS ACT

8.1 General. The Charter School agrees to comply with all federal, state and local statutes and regulations relating to health, safety, civil rights and insurance.

8.2 Prohibition of religious affiliation. Except as permitted by applicable law, the Charter School shall be nonsectarian in its programs, admission policies, employment practices, and all other operations.

8.3 Accountability and assessment. The Charter School shall comply with all federal and state statutes and regulations pertaining to accountability and assessment of its student, including, but not limited to the following:

8.3.1 The Charter School shall participate in all state testing required by the Oklahoma School Testing Program Act and accompanying Oklahoma State Department of Education regulations, including, but not limited to, testing required by the Reading Sufficiency Act in 70 O.S. § 1210.508C. The Charter School shall ensure that the number and/or percentages of students assessed meet the requirements of state and federal law and regulations. The Charter School shall provide the Sponsor with the district, school and grade level results of state assessments as provided by the Oklahoma State Department of Education. In addition, the Charter School should monitor student progress through the local assessment plan outlined in the Charter School's application. Student data shall be provided at the request of the Sponsor.

8.3.2 The Charter School shall comply with all requirements for timely reporting of student test results to which Oklahoma public school districts are bound, including, but not limited to the provisions of 70 O.S. § 1210.545.

8.3.3 The Charter School shall timely provide all necessary accountability and assessment data to the Oklahoma State Department of Education's Office of Accountability and Assessment as requested and in accordance with the deadlines established by the Oklahoma State Department of Education.

8.4 Performance Framework. The Performance Framework set forth in OAC 777:10-3-4 will be used to assess the Charter School's ability to operate in the areas of academic, financial and organizational capacities. The Sponsor shall evaluate the Charter School under the Performance Framework annually and present results of the evaluation to the governing board of the Charter School and the governing board of the Sponsor in an open meeting.

8.4.1 Board data submission. The Charter School agrees to participate in the Sponsor's data collection program for submitting school data as required by OAC 777:10-3-4, and submit all requested documentation by the required due dates.

8.5 Plan of Improvement. If the Performance Framework evaluation reveals weaknesses, concerns, violations, or deficiencies regarding the Charter School during any school year during the term of this contract, the Sponsor may require the Charter School to submit to the Sponsor a corrective action plan and corresponding timeline to be implemented during the following school year. The corrective action plan shall be incorporated into the terms of this contract, and the Charter School shall implement the plan for any school years remaining during the terms of the contract, provided that approval of the corrective action plan shall not be construed as a waiver of any rights of the parties to terminate or not renew the contract. If the Charter Schools fails to substantially complete the corrective action plan, the Sponsor may choose not to renew the charter contract.

8.6 Students with disabilities. The Charter School shall comply with all federal and state laws relating to the education of children with disabilities in the same manner as an Oklahoma public school district, including but not limited to the Individuals with Disabilities Education Act (IDEA) in 20 U.S.C. § 1400 *et seq.*, Section 504 of the Rehabilitation Act of 1973 in 29 U.S.C. § 794, Title II of the Americans with Disabilities Act, and Policies and Procedures of the Oklahoma State Department of Education for Special Education in Oklahoma.

8.7 English language learners. The Charter School shall comply with all federal and state laws pertaining to the education of students identified as Limited English Proficient and/or English Language Learners, including but not limited to ensuring equal access to the Charter School's program of instruction and related educational services in accordance with Title VI of the Civil Rights Act of 1964 and accompanying regulations.

8.8 Admission, attendance, and enrollment. The Charter School shall ensure that no student shall be denied admission to the Charter School on the basis of race, color, national origin, sex, sexual orientation, gender identity, gender expression, disability, age, proficiency in the English language, religious preference or lack thereof, income, aptitude or academic ability.

8.8.1 Tuition and fees. The Charter School shall be as equally free and open to all students as traditional public school. The Charter School agrees that students and/or parents/legal guardians of students shall not be charged tuition or fees. The prohibition against charging tuition or fees applies to any attempt by the school, the governing body of the school, or employees or contractors of the school, directly or indirectly, to recover costs of offering curriculum based programs of instruction and related services to students.

8.8.2 Admission by lottery. In the event the Charter School is required to implement a lottery selection process due to a limitation in enrollment capacity, the Charter School shall provide the Sponsor with an opportunity to have a representative present to monitor and/or observe the lottery proceedings. The Charter School shall provide the Sponsor with notification of the date, time, and location of the lottery no later than five (5) business days prior to the date of the lottery or any related meetings. If a lottery results in generation of a waiting list for enrollment, the Charter School shall provide the Sponsor with a copy no later than five (5) business days after the date of the lottery or any related meeting.

8.8.3 Verification of residency. The Charter School agrees that enrollment in the Charter School shall be open to any student who is considered a resident of the State of Oklahoma and who is eligible by age or grade to enroll in the Charter School's program of instruction. The Charter School shall not enroll any student who is not a legal resident of the State of

Oklahoma, and shall ensure that verification of residency, enrollment of students, and admission of students is conducted in accordance with the policies and procedures of the Charter School. Such policies and procedures shall include a requirement that the parent/legal guardian of a prospective student sign, in either electronic or handwritten fashion, a form verifying the student's legal address and the accuracy of the information provided in the enrollment application. The form shall also include an acknowledgement that the student is being enrolled in a public school.

8.8.4 Student support. During each school year of operation, the Charter School shall have a teacher assigned to each student to provide meaningful student interaction and timely and frequent feedback that is highly individualized and detailed to achieve continued student progress. In addition to the classroom teacher, support services required for student success in online education (i.e. tutors, mentors, and technical assistance) will be provided.

8.8.5 Student attendance. The Charter School shall establish a system of accurate logging and recording of student participation in instruction as necessary to monitor and report compliance with the compulsory student attendance provisions of article XIII, section 4 of the Oklahoma Constitution, 70 O.S. § 3-145.8, 70 O.S. § 10-105, and Oklahoma State Department of Education regulations.

8.8.5.1 Attendance Officer. The Charter School agrees that it will designate an attendance officer as necessary to ensure the Charter School's compliance with all compulsory attendance laws and ensure accurate recording, maintenance, and reporting of student attendance as required by Oklahoma law.

8.8.6 State records system. The Charter School agrees to participate in the state student records system as required by 70 O.S. § 3-160.

8.8.7 Transcripts. The Charter School agrees to transcript for each student, at a minimum, the six classes the student is enrolled in per semester, all grades received, grade-point averages and/or class rank.

8.9 School year. The Charter School shall provide instruction each school year for at least the number of school date or hours required by Oklahoma law, 70 O.S. § 1-109 and 1-111(A). In the event an emergency, such as severe weather, interferes with the delivery of the program of instruction, student attendance, cancellation of school programs or activities, the instruction shall be conducted in accordance with the Charter School's emergency policies and procedures.

8.10 Student conduct and discipline. The Charter School shall comply with the student suspension requirements set forth in 70 O.S. § 24-101.3, and in accordance with the Charter School's student conduct, discipline, and due process policies and procedures.

8.11 Employees. The Charter School shall ensure that employment of the Charter School's personnel is conducted in accordance with all state and federal statutes pertaining to labor and employment, unemployment compensation and worker's compensation, and withholding and reporting of employee wages. In addition, the Charter School shall ensure that employment is conducted in accordance with the Charter School's personnel policies and procedures.

8.11.1 Oklahoma Teachers' Retirement System. If the Charter School elects to participate in the Oklahoma Teachers' Retirement System ("OTRS"), the Charter School agrees that it will fully comply with all statutes and regulations governing the OTRS.

8.11.2 Employment Contracts. The Charter School's contracts for services with teachers and school personnel shall comply with the requirements of 70 O.S. § 3-135(B). On or before August 1 of the fiscal year, the Charter School agrees to provide the Sponsor documentation of all compensation (salaries, hourly wages, benefit compensation, bonuses, etc.) paid to each and every employee of the Charter School, including the Chief Administrative Officer/Superintendent.

8.11.3 Disclosures. Upon contracting with any teacher or other personnel, the governing body of the Charter School shall, in writing, disclose employment rights of the employees in the event the Charter School closes or is not renewed.

8.11.4 Instructional personnel. The Charter School agrees that all individuals employed to teach students shall hold a valid teaching certificate issued or recognized by the State Board of Education or other qualifying credentials as allowed by the Oklahoma Charter School Act.

8.11.5 Background checks. The Charter School shall comply with the provisions of state law pertaining to background checks of school district employees.

8.12 Open Meeting Act and Open Records Act. The Charter School and its governing body shall comply with all provisions of the Oklahoma Open Meeting Act, 25 O.S. §§ 301–314, and the Oklahoma Open Records Act at 51 O.S. §§ 24A.1–24A.34.

8.13 Contracts. Pursuant to 70 O.S. § 3-136(D), the Charter School may enter into contracts, sue and be sued.

8.14 Disposition of property. Within sixty (60) days of the date of school closure, or upon failure of the Charter School to continue operations, all real and personal property obtained by the Charter School with public funds shall revert to the State of Oklahoma, and the Charter School shall ensure execution of any title documents necessary to ensure legal title of such property is transferred to the State. The Sponsor shall not be responsible for any of the Charter School's non-payable warrants, certificates of indebtedness, or financial obligation related to the operation of the Charter School.

8.15 Inspection. The Charter School agrees to permit inspections of the Charter School by the Sponsor, State Department of Education and the State Auditor and Inspector as necessary to ensure compliance with the provisions of this contract and applicable state and federal law and regulations. Further, the Charter School agrees to respond to requests for documentation by the Sponsor to ensure compliance with the provisions of this contract and applicable state and federal law and regulation.

8.16 Role of the Sponsor. The Statewide Charter School Board ("Sponsor") shall authorize, oversee, and sponsor the Charter School.

8.16.1 Duties of the Sponsor. The Sponsor shall oversee operations of the Charter School and establish rules, policies, and procedures required to operate charter schools and ensure free appropriate public education and related services are provided to charter school students across the

state in a safe, consistent, effective, and appropriate manner. The Sponsor shall also comply with its specific responsibilities provided in the Charter School Act.

8.16.2 Operation of the Sponsor. The Sponsor shall comply with the policies and procedures codified in Title 777 of the Oklahoma Administrative Code.

9. ASSUMPTION OF LIABILITY

9.1 Liability. The Charter School and the Sponsor agree that neither party agrees to indemnify or hold harmless the other party with regard to any loss, damage, or claims arising out of this contract or the operation of the Charter School, unless expressly provided elsewhere in this contract or as expressly stated by state or federal law.

9.2 Insurance. The Charter School shall be considered an Oklahoma public school district for purposes of the Oklahoma Governmental Tort Claims Act.

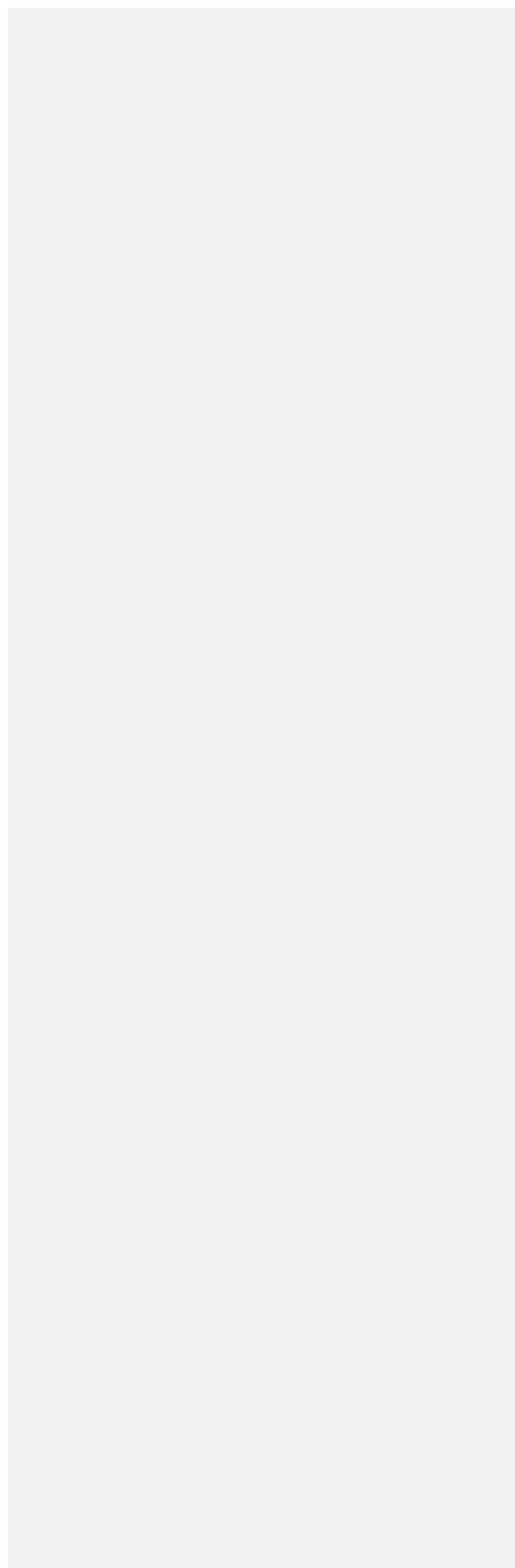
9.2.1 Verification of Insurance. Prior to commencing operations of the Charter School for the school years set forth in this contract and on an annual basis thereafter, the Charter School shall provide the Sponsor with copies of certificates of insurance proving that the Charter School maintains public liability insurance equal to or greater than the limits of liability required in the Oklahoma Governmental Tort Claims Act, 51 O.S. §§ 151–200. In addition, the Charter School shall provide the Sponsor with copies of certificates of insurance and any other documentation required by the Sponsor, proving that the Charter School maintains sufficient property and casualty insurance to cover the value of all property of the Charter School purchased using state, federal or local funds. The Board or Oklahoma State Department of Education may not disburse state aid funds to the Charter School unless and until compliance with the requirements of this Section have been met.

10. MODIFICATION, RENEWAL, AND TERMINATION

10.1 Modification/Amendment of contract for sponsorship. All modifications or amendments to the Charter School contract shall require valid written approval by a majority of both the governing body of the Charter School and of the Sponsor. The modification or amendment shall be documented in writing and include the minutes of the board meetings in which the modification or amendment was approved. Failure by the parties to agree on modified or amended terms shall not constitute a basis for invoking rights to dispute resolution, arbitration, or mediation as set forth under the Oklahoma Charter School Act.

10.2 Renewal of Contract. Renewal of this contract shall be conducted in accordance with the provisions of 70 O.S. § 3-137(C) and the accompanying regulations of the Board in effect as of the date of receipt of the Charter School's application.

10.3 Termination of the Contract. Termination of this contract by the State Charter School Board shall be conducted in accordance with the provisions of 70 O.S. § 3-137(F) and the accompanying regulations of the Board in effect as of the date of the Sponsor's notification of intent to terminate is received by the Charter School. The Charter School may terminate this contract without notice upon material breach of the terms of this contract. The Charter School may terminate this contract without cause, upon provision of at least one hundred eighty (180) days notice. All costs resulting from any termination of this contract, other than a termination for cause due to a material breach of contract by the State Charter School Board, shall be the sole responsibility of the Charter School.



10.4 Prohibition of assignment. The Charter School's obligations under this contract may not be assigned, delegated, subcontracted, transferred to, or assumed by any other person or entity, provided that the Charter School may contract with individuals or entities for services necessary to assist the Charter School in fulfilling its obligations under this contract.

11. MISCELLANEOUS

11.1 Superseding law. In the event of any conflict between the terms of this contract and provisions of state or federal statutes or regulations applicable to charter schools and in effect at any time during the term of this contract, the terms of this contract shall be deemed superseded by the conflicting statutes or regulations.

11.2 Entire Agreement. The parties agree that this contract, including all attachments and terms and provisions incorporated by reference, contains the entire agreement between the parties. All prior representations, understandings, and discussions between the parties are merged into, superseded by, and canceled by this contract.

11.2.1 Construction. This contract has been prepared jointly by the parties and shall not be construed more or less favorably with respect to either party.

11.3 Choice of Law. This contract shall be interpreted and construed in accordance with the laws of the State of Oklahoma, without giving effect to any rule or provision governing choice of law or conflict of laws that would otherwise result in application of the laws of any jurisdiction other than the State of Oklahoma to govern the dispute.

11.4 Jurisdiction and Venue. Any claims arising from the terms and provisions of this contract shall only be brought in the District Court of Oklahoma County, Oklahoma, or the United States District Court for the Western District of Oklahoma, provided, however, that this provision shall not be interpreted as a waiver of any or all rights of sovereign immunity to which the Board or individual members of the Board may be entitled to exercise.

11.5 Severability. In the event a court of competent jurisdiction issues a determination declaring any term or provision of this contract to be void, invalid, and/or unenforceable, the remaining terms and provisions of this contract shall remain in full force and effect.

11.6 No waiver of breach. The parties agree that neither express nor implied consent to any breach of any terms, warranties, or covenants of this contract shall waive any succeeding or other breach.

11.7 Duty to Notify. In the event the Charter School and/or its governing body sues or is named by any individual or entity as a party in a suit or administrative proceeding in any jurisdiction, the Charter School agrees to notify the Sponsor and provide the Sponsor with a copy of the complaint, petition, or other instrument initiating the suit or proceeding within five (5) business days of the date of service upon the Charter School or its governing body. In addition, the Charter School agrees to timely provide the Sponsor with any information concerning the suit or proceeding as may be requested by the Sponsor and as allowed by law.

11.8 Notice. All notices required by the provisions of this contract shall be delivered to the address

of record for the party. The parties shall be notified of any change in address of record of the other party within five (5) business days of the date of the change in address. The address of record for the parties shall be as follows:

Notice to the Charter School: Western Gateway Elementary School
1300 SW 15th Street
Oklahoma City, OK 73108

Notice to the Sponsor: Statewide Charter School Board
M.C. Connors Building
2501 N. Lincoln Blvd. Suite 301
Oklahoma City, OK 73105

11.9 Incorporation. The Charter School's Application for Renewal and accompanying documents approved by the Board on October 14, 2024, are hereby incorporated by reference. In the event of a conflict between the terms of this contract and the approved terms in the Charter School's Application/Reapplication for Sponsorship, the terms of this contract shall supersede.

12. WARRANTIES AND COVENANTS

12.1 The Charter School warrants that it has not entered into an employment contract with any teacher or other personnel prior to the execution of this contract except as otherwise disclosed to the Sponsor.

12.2 The Charter School warrants that it is not affiliated with a nonpublic sectarian school or religious institution.

12.3 The Charter School warrants that it is not chartered for the purpose of offering a curriculum for deaf or blind students that is the same or similar to the curriculum being provided by or for the education of deaf or blind students that are being served by the Oklahoma School for the Blind or the Oklahoma School for the Deaf.

12.4 The Charter School warrants that it shall not be used by the governing body or any other entity as a method of generating revenue for students who are being home schooled or in private school and are not being educated by the Charter School.

12.5 The Charter School warrants that it has not nor will not make any attempt to levy taxes or issue bonds except as may be allowed by law.

12.6 The Charter School warrants that there is no current, pending, threatened, or anticipated litigation as of the date of the execution of this contract that could reasonably be foreseen to limit or otherwise adversely impact the operations of the Charter School and/or the governing body of the Charter School or the ability of the parties to discharge their duties under this contract.

12.7 The individual(s) signing this contract on behalf of the Charter School warrant and represent that they are authorized to execute this instrument on behalf of the Charter School.

13. CONDITIONS

The SCSB approved the following mandatory conditions at its properly noticed special meeting on Wednesday, October 16, 2024, for implementation by the Charter School's governing board:

- 13.1 The Charter School shall create and approve an annual budget to be submitted to the SCSB no later than December 31, 2024;
- 13.2 The Charter School shall appoint a fifth board member who is a parent, grandparent, or guardian of a current or former student, no later than January 31, 2025;
- 13.3 The Charter School shall adopt a conflict-of-interest policy applicable to financial decisions; and
- 13.4 The Charter School shall provide specific proof of sufficient segregation of state funds from other funds relating to gift or lease funds.

[SIGNATURES ON NEXT PAGE]

Statewide Charter School Board

Governing Board of Charter School

Brian Shellem
Chair
Statewide Charter School Board
State of Oklahoma

Blair Humphreys
Chair
Board of Directors for
Western Gateway Elementary School, Inc.

Date

Date