



201 Thoroughbred Way, Enoch, UT 84721 (435) 867-5558 [www.gpacharter.org](http://www.gpacharter.org)



**Gateway Academy School Board Meeting Minutes**  
**Thursday, February 22nd, 2024, 6:00 PM – 8:00 PM**  
**Location: Gateway Preparatory Academy, Cedar City, UT (Library)**  
**<https://uetn-org.zoom.us/j/83450015149>**  
**Meeting ID: 834 5001 5149**

**Mission Statement:** *Our mission is to provide children with an individualized education emphasizing practical life skills and demonstrations of student learning in a safe, respectful, and supportive environment*

Agenda Items	Presenter	Materials/Notes	Time
Call to Order	Brittany Jensen	Brittany called the meeting to order at 6:08 p.m. Board members present were Amy Bates, Brittany Jensen, Michael Bahr, Roger Carter, Tiffany Scheuerman (virtual), and Paul Dail (virtual). Wyett Ihler was absent. Staff present were Dave Armour, Ada Munk, Erin Waldman, and Amy Gibson.	1 min
Public Comment	Public Attendees	Erin made a public comment about music offerings within our elementary.	5 min
Consent Calendar	Brittany Jensen	Michael made a motion to approve the consent calendar for January 25th, 2024. Amy seconded the motion. All were in favor, and the motion passed.	3 min
Exhibit A Review/Amendment	Dave Armour	With the approval of our large expansion application in January, we can make the necessary amendments to our charter. Dave discussed a few examples of other possible edits. The board will review Exhibit A and will email any changes to Dave. Utah State Charter School Board needs the final updated draft by May.	10 min
Financial Report	Ada Munk	Ada reviewed the finance report and highlighted the following: <ul style="list-style-type: none"><li>• annual and single audit submission</li><li>• EOY tax filing</li><li>• outstanding items</li><li>• safe schools grant</li><li>• BTS funding</li><li>• Americorp</li></ul>	20 min
Director's Report	David Armour	Dave's Director's Report included: <ul style="list-style-type: none"><li>• enrollment</li><li>• virtual make-up day</li><li>• kindergarten registration and open house</li><li>• Assistant Director positions</li></ul>	10 min

		<ul style="list-style-type: none"> <li>● staffing</li> <li>● facility projects</li> </ul>	
Finance Training	Ada Munk	<p>Ada sent an additional link to the board prior to the training.</p> <p>She discussed the differences in funding within:</p> <ul style="list-style-type: none"> <li>● local</li> <li>● state</li> <li>● federal</li> </ul> <p>She talked about the School Board and audit committee's role within a school. Ada also touched on some legislative updates.</p> <p>Note: Amy Bates completed the state-required training videos for new board members from the state audit department.</p>	5 min
2024-25 School Fees Hearing	Amy Gibson	The board reviewed the school fees schedule for SY25.	5 min
Safety Report (Board walkthrough reminder)	Dave Armour	<p>Dave reviewed the Safety Report, including a few minor changes:</p> <ul style="list-style-type: none"> <li>● names changed to positions</li> <li>● added QPR training to the beginning of year training</li> </ul>	10 min
<b>Action Items:</b>			
School Fees Policy Review	Amy Gibson	<p>Amy reviewed the School Fees Policy with minor state-mandated changes. Roger made a motion to approve the policy. Michael seconded the motion. All were in favor, and the motion passed.</p>	10 min
Audit Committee Selection	Brittany Jensen	<p>Michael asked a few clarifying questions and then volunteered to be elected.</p> <p>Roger made a motion to assign Michael to the Audit Committee. Amy seconded the motion. All were in favor, and the motion passed.</p>	5 min
Add a Bank Signer	Brittany Jensen	<p>Michael made a motion to add Amy Gibson as a signer on the school bank account and to remove Erin Waldman. Amy Bates seconded the motion. All were in favor, and the motion passed.</p>	3 min



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Montessori Training Proposal	Erin Waldman	<p>Erin presented on Rings of Fire Montessori certification. Training would start in April and would have PD for middle school as well. The board will read through her presentation and come back next month ready to take action.</p> <p>The action is tabled until the March meeting.</p>	15 min
Admin/Support Staff Salary Schedule proposal	David Armour	<p>Roger led the discussion on administrative pay structure and the importance of having a well-planned and written salary schedule. The board and admin had a discussion. One main intent behind it is to help the board have a standard process for determining pay for the two roles it hires, namely the Executive Director and Business Administrator. The proposal includes help setting a salary schedule for other admin and support roles, with the intent to help the executive director have a structure to work within. The board expressed that their desire is to make sure we are competitive in pay and that we reward effort, that high-quality performance translates to higher pay. They recognize that we expect more of employees at our charter school than a district may and that we want salaries to reflect that. It is important to employee satisfaction and retention which in turn are key to our charter school's success in fulfilling its mission.</p> <p>Michael made a motion to approve the salary schedule research proposal for administrative and support roles. Amy seconded the motion. All were in favor and the motion passed.</p> <p>Amy makes a motion to adjourn. Roll call voting went as follows: Roger-yes, Michael-yes, Amy- yes, Tiffany-yes, and Paul-yes.</p> <p>The meeting adjourned at 9:05 p.m.</p>	15 min
Discussion:			

Executive Session: In accordance with UCA 52-4-205 (for one or more of the following purposes): to discuss the character, professional competence, or physical or mental health of an individual.		There was no executive session.	
Action from closed session, if any			

Rules of Procedures:

- All meetings are open to the public and the public is welcome to attend.
- The agenda of each upcoming meeting with draft minutes of the prior meeting will be made available to all council members at least 24 hours in advance, will be posted on the school website and made available in the main office. The agenda will include the date, time and location of the meeting. If School Land Trust is on the agenda, the agenda will be posted 1 week in advance.
- Minutes will be kept of all meetings, prepared in draft format for approval at the next scheduled meeting.
- The board will prepare a timeline for the school year that includes due dates for all required reporting and other activities/tasks that the council agrees to assume or participate in. The timeline will assist in preparation of agendas to be sure the council accomplishes their work in a timely manner.
- The council consists of the governing board of Gateway Preparatory Academy (4/7 parents) as well as the school director.
- The chair conducts the meetings, makes assignments and requests reports on assignments. In the absence of the chair the vice-chair shall conduct meetings.
- The board must have a quorum to vote. A quorum is equal to a majority of board members.
- The board completes a Conflict-of-Interest form annually and the board will follow the conflict of interest policy.
- Meetings shall be conducted, and action taken according to very simplified rules of parliamentary procedure as required in 53G-7-1203(10). Council actions will be taken by motions and voting with votes and motions recorded in the minutes.

Public Comment Procedures:

- Comments are limited to 3 min per individual,
- Personnel matters cannot be addressed during public comment,
- All public comment materials should be shared with the board of directors at least 24 hours in advance,
- The preferred communication method with the board is email: [board@gpacharter.org](mailto:board@gpacharter.org), and
- No board action can be taken on topics addressed during public comment and that are not listed as an action item on the meeting agenda.



# Monthly Financial Scoreboard

as of January 31, 2024

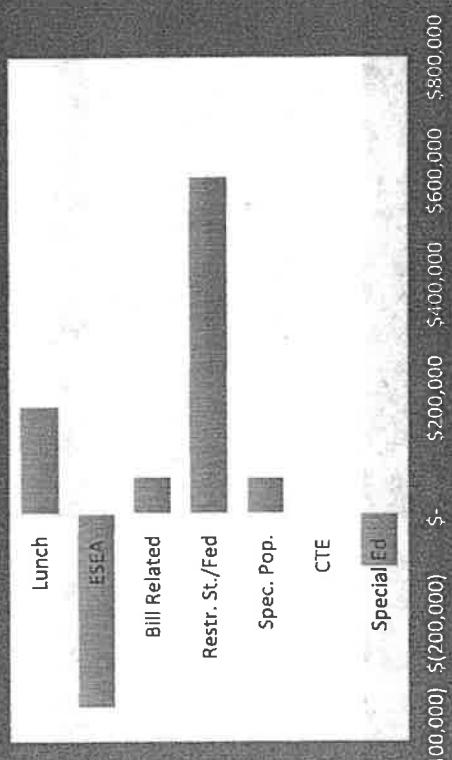
\*These interim reports are reported on a modified accrual basis and intended for internal use only.

## Income Statement - Budget Report

	% through the Year: 58.33%		
	Approved	Current	% of Budget
<b>Revenue</b>	<b>YTD Actual</b>		
1000 Local	\$ 225,158	\$ 163,003	\$ 34,439
3000 State	\$ 4,196,933	\$ 7,099,109	\$ 567,867
4000 Federal	\$ 207,368	\$ 846,385	\$ 42,689
5000 Other Financing Proceeds	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 4,629,459</b>	<b>\$ 8,108,497</b>	<b>\$ 644,994</b>
<b>Expenses</b>			
100 Salaries	\$ 2,455,484	\$ 4,538,795	\$ 404,640
200 Benefits	\$ 561,906	\$ 1,061,998	\$ 131,262
300 Prof & Tech Services	\$ 354,550	\$ 695,550	\$ 63,125
400 Property Services	\$ 45,792	\$ 101,800	\$ 8,138
500 Other Purchased Services	\$ 40,466	\$ 92,970	\$ 3,447
600 Supplies & Materials	\$ 508,090	\$ 748,221	\$ 60,032
700 Property & Equipment	\$ 146,621	\$ 200,000	\$ 146,621
800 Debt Services & Misc.	\$ 346,808	\$ 592,866	\$ 48,749
<b>Total Expenses</b>	<b>\$ 4,459,718</b>	<b>\$ 8,032,200</b>	<b>\$ 866,013</b>
<b>Net Income</b>	<b>\$ 169,740</b>	<b>\$ 76,297</b>	<b>\$ (221,019)</b>

\* >5% positive      >5% negative

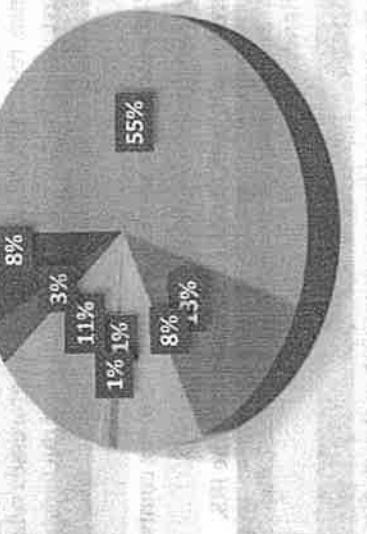
## YTD Restricted Program Balances



## Performance Metrics

	Financial Metrics	Enrollment Metrics	Financial Metrics	Enrollment Metrics
<b>Unrestricted Days Cash on Hand</b>	<b>270</b>	<b>292</b>	<b>30 Days</b>	<b>30 Days</b>
Debt to Asset Ratio	0.58	0.57	≤ 1	≤ 1
Current Ratio	9.75	4.93	≥ 1	≥ 1
Total Margin	13.82%	0.94%	> 0	> 0
Annual Cashflow	1,011,351	1,354,425	> 0	> 0
<b>Enrollment Trend (Oct 1)</b>	<b>691</b>	<b>677</b>	<b>90% PY</b>	<b>90% PY</b>
<b>Average Daily Membership (ADM)</b>	<b>686</b>	<b>665,131</b>	<b>90% Oct 1</b>	<b>90% Oct 1</b>

## Total Expenses YTD



## Interest Earnings





Utah Academy

## Finance & Accounting Report

### Summary, Notes & Action Items

**Prepared by:** Jonada Munk, Business Administrator  
**Month Ending:** January 31st, 2024 - Draft

### Summary

The month of January is a very busy month for the business office. This is the time when all of the filing deadlines are due for payroll and benefit related tax filings. In addition, during this month we begin the process of planning for the next fiscal year. Year-to-Date we are trending slightly under budget, about 3%. We have established a partnership with the national Omnia purchasing contract to utilize more of their vendors to take advantage of the national and state contract discounted pricing. This month we added Walmart Business as part of this partnership. In addition, the business office has facilitated the process of adding Adobe Sign state contract, for free as a partner. We are meeting with them to obtain a training on improving work flows by utilizing adobe. In addition, we have been invited to be one of the four LEAs in the state to participate in a fiscal special education study that is administered by the WestEd group. The purpose of this study is to evaluate the state's guidance, requirements and monitoring processes related to Special Education funding and reporting. We are also working on the preparation of next year's budget once the closure of the legislative session.

### Notes

#### Reporting

- ⌚ Submitted end of year W2s to the SSA and Utah State tax commission.
- ⌚ Filed quarterly tax returns with the USTC, IRS, and DWS.
- ⌚ Filed the required health benefits ACA reporting with the IRS.

#### Balance Sheet

- Days Cash on Hand:

#### Income Statement

- Line 005: Note the increase in bank accounts interest earnings.
- Line 009: The sale of Gateway swag items.
- Line 081: We received the first home visit reimbursement. We have started receiving the rest of the reimbursable program reimbursements.
- Line 133: Paid AmeriCorps for our portion of the funding match.
- Line 180: Paid for several staff travel activities.
- Line 200: Purchased 1st aide kits, bleeding control kits, room and office signs, and AED under the Safety Grant.

### Action Items

- N/A

Gateway Preparatory Academy  
Balance Sheet- Board Report  
07/01/2023 to 01/31/2024

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Assets	
Cash	
Operating cash	
Regular Checking	5,966,657
Lunch Account	114,976
PTIF Unrestricted	7,719
<b>Total Operating cash</b>	<b><u>6,089,352</u></b>
Restricted cash	
Interest Payment & Savings	1
PTIF-USDA Restricted	174,216
<b>Total Restricted cash</b>	<b><u>174,217</u></b>
<b>Total Cash</b>	<b><u>6,263,569</u></b>
Accounts receivable	
Local	1,199
Sales tax receivable	1,940
<b>Total Accounts receivable</b>	<b><u>3,139</u></b>
Prepaid and other assets	
Prepaid expense	7,387
Deposits	3,000
Deferred charges	1,093
<b>Total Prepaid and other assets</b>	<b><u>11,480</u></b>
<b>Total Assets</b>	<b><u>6,278,188</u></b>

**Gateway Preparatory Academy**  
**Balance Sheet- Board Report**  
**07/01/2023 to 01/31/2024**

<b>Liabilities and fund balance</b>	
<b>Liabilities</b>	
<b>Accounts payable</b>	
Accounts payable	315,514
Payroll and benefits payable	411,940
P-Card liabilities	21,245
<b>Total Accounts payable</b>	<u><b>748,699</b></u>
<b>Other current liabilities</b>	
Accrued salaries and wages	268,749
<b>Total Other current liabilities</b>	<u><b>268,749</b></u>
<b>Total Liabilities</b>	<u><b>1,017,447</b></u>
<b>Fund balance</b>	
Unrestricted fund balance-beginning	5,091,000
Net income	169,740
<b>Total Fund balance</b>	<u><b>5,260,741</b></u>
<b>Total Liabilities and fund balance</b>	<u><b>6,278,188</b></u>

**Gateway Preparatory Academy**

Income Statement- Board Report

07/01/2023 to 01/31/2024

58.33% of the fiscal year has expired

	November 2023	December 2023	January 2024	FY24 Actual YTD	FY24 Approved Budget	% YTD Actual to Budget	\$ Over (Und) YTD
<b>Net Income (Loss)</b>							
<b>Revenue</b>							
<b>002 Local Revenue</b>							
005 Interest Income	24,685.08	26,207.50	26,490.79	170,935.75	80,000.00	213.67%	90,935.75
006 Student Lunch Fee	6,780.35	4,393.45	6,579.65	42,441.16	53,000.00	80.08%	(10,558.84)
007 Adult Lunch Fee	327.91	148.00	198.70	1,857.91	1,800.00	103.22%	57.91
008 Other Food Service	74.30	223.40	84.55	968.84	4,100.00	23.63%	(3,131.16)
009 Activities-Other Sch	147.00	-	799.41	4,469.53	4,000.00	111.74%	469.53
011 Student Fees	343.75	-	70.00	2,034.75	6,060.00	33.58%	(4,025.25)
013 Local Donations an	756.35	-	84.00	1,333.75	4,593.00	29.04%	(3,259.25)
016 Income- Sales & Re	-	125.00	91.00	396.00	6,000.00	6.60%	(5,604.00)
017 Other Local Income	430.00	46.63	41.00	719.84	3,450.00	20.86%	(2,730.16)
<b>Total 002 Local Revenue</b>	<b>33,544.74</b>	<b>31,143.98</b>	<b>34,439.10</b>	<b>225,157.53</b>	<b>163,003.00</b>	<b>138.13%</b>	<b>62,154.53</b>

**Gateway Preparatory Academy**

**Income Statement- Board Report**

07/01/2023 to 01/31/2024

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	November 2023	December 2023	January 2024	FY24 Actual YTD	FY24 Approved Budget	% YTD Actual to Budget	\$ Over (Und) YTD
<b>021 State Revenue</b>							
022 Regular School Pro	219,650.95	216,203.52	216,203.52	1,516,259.28	2,490,000.00	60.89%	(973,740.72)
023-Professional Staff	15,809.47	15,809.47	15,809.47	113,974.18	199,637.32	57.09%	(85,663.14)
024 Flexible Allocation	6,708.20	6,631.32	6,631.32	33,491.50	66,836.44	50.11%	(33,344.94)
025 Educator Salary Adj	40,593.14	34,707.50	34,707.49	242,952.45	378,000.00	64.27%	(135,047.55)
026 Class Size Reductio	22,842.89	22,297.04	22,297.04	156,079.26	260,000.00	60.03%	(103,920.74)
027 Charter School Ad	-	-	-	12,937.50	160,000.00	8.09%	(147,062.50)
028 Charter- Local Repl	178,174.26	190,717.76	176,251.92	1,299,995.18	2,114,707.39	61.47%	(814,712.21)
029 Special Ed - Add-on	47,044.42	47,044.42	47,044.42	339,487.22	595,061.88	57.05%	(255,574.66)
030 Special Ed - Self-C	8,254.85	8,254.85	8,254.85	57,783.96	99,058.22	58.33%	(41,274.26)
031 Special Ed - Extend	1,404.95	4,003.83	1,403.83	10,989.10	20,993.55	52.35%	(10,004.45)
032 Career and Tech Ed	529.91	466.59	466.58	3,266.08	5,409.00	60.38%	(2,142.92)
033 Gifted and Talented	-	3,489.97	581.66	4,071.63	5,000.00	81.43%	(928.37)
034 Enhancement for At	14,366.53	14,366.53	14,366.54	103,561.73	181,386.40	57.09%	(77,824.67)
036 Reading Improvem	3,371.38	8,835.61	3,180.19	28,872.69	50,456.51	57.22%	(21,583.82)
038 Beverly Taylor Sore	-	13,137.00	2,189.50	15,326.50	29,680.00	51.64%	(14,353.50)
040 School LAND Trust	-	-	-	99,832.57	99,832.57	100.00%	-
042 Lunch-State Liquor	-	5,828.00	3,324.00	40,108.85	61,000.00	65.75%	(20,891.15)
046 Teachers Materials	-	1,360.71	-	5,863.06	5,627.94	104.18%	235.12
047 Other State Revenu	15,667.46	14,667.46	14,667.46	103,672.21	225,213.72	46.03%	(121,541.51)
057 Inter-Generational	481.91	512.01	486.92	8,408.48	51,208.00	16.42%	(42,799.52)
<b>Total 021 State Revenue</b>	<b>574,900.32</b>	<b>608,333.59</b>	<b>567,866.71</b>	<b>4,196,933.43</b>	<b>7,099,108.94</b>	<b>59.12%</b>	<b>(2,902,175.51)</b>

**Gateway Preparatory Academy**

**Income Statement- Board Report**

07/01/2023 to 01/31/2024

58.33% of the fiscal year has expired

	November 2023	December 2023	January 2024	FY24 Actual YTD	FY24 Approved Budget	% YTD Actual to Budget	\$ Over (Und) YTD
<b>071 Federal Revenue</b>							
072 IDEA B- Disabled	-	-	-	24,069.06	115,169.00	20.90%	(91,099.94)
074 National School Lun	3,881.50	3,642.50	2,077.50	16,099.50	53,000.00	30.38%	(36,900.50)
075 Free & Reduced Lu	20,517.65	19,402.00	11,043.55	85,855.55	150,000.00	57.24%	(64,144.45)
077 Breakfast Reimburs	24,566.72	9,130.03	5,544.01	57,319.97	85,628.00	66.94%	(28,308.03)
079 Title I Disadvantage	-	-	-	-	152,874.00	-	(152,874.00)
080 Title II Teacher Impr	-	-	-	-	19,714.30	-	(19,714.30)
081 Other Federal Reve	-	-	24,023.57	24,023.57	270,000.00	8.90%	(245,976.43)
<b>Total 071 Federal Reven</b>	<b>48,965.87</b>	<b>32,174.53</b>	<b>42,688.63</b>	<b>207,367.65</b>	<b>846,385.30</b>	<b>24.50%</b>	<b>(639,017.65)</b>
<b>Total Revenue</b>	<b>657,410.93</b>	<b>671,652.10</b>	<b>644,994.44</b>	<b>4,629,458.61</b>	<b>8,108,497.24</b>	<b>57.09%</b>	<b>(3,479,038.63)</b>

**Gateway Preparatory Academy**

Income Statement- Board Report

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<b>Expense</b>							
<b>102 Salaries 100</b>							
103 Wages - Principals	9,666.67	16,966.67	10,666.67	68,300.02	130,000.00	52.54%	(61,699.98)
104 Wages - Instruction	20,939.64	18,789.62	21,852.14	146,196.15	226,546.00	64.53%	(80,349.85)
105 Wages - Teachers	199,577.69	130,975.48	222,322.87	1,245,684.75	2,021,255.00	61.63%	(775,570.25)
106 Wages - Teachers-S	25,347.51	16,083.66	27,963.47	160,997.61	307,516.00	52.35%	(146,518.39)
107 Wages - Substitute	2,008.85	1,516.47	2,028.97	13,046.90	31,000.00	42.09%	(17,953.10)
108 Wages - Student Su	10,838.86	11,260.90	12,642.68	80,143.08	233,902.00	34.26%	(153,758.92)
109 Wages - Admin Sup	19,945.84	25,945.84	19,945.84	144,096.76	302,470.00	47.64%	(158,373.24)
110 Wages - Aides & Pa	43,465.48	33,959.90	35,204.36	225,484.58	447,542.00	50.38%	(222,057.42)
111 Wages - SpEd Aide	38,012.23	27,330.79	24,504.04	175,467.46	459,996.00	38.15%	(284,528.54)
112 Wages - Bus Driver	7,807.42	6,129.36	5,617.34	36,536.71	70,000.00	52.20%	(33,463.29)
113 Wages - Maintenan	7,580.14	7,914.90	6,690.73	49,011.44	101,000.00	48.53%	(51,988.56)
114 Wages - Computer	3,833.33	4,333.33	3,833.33	27,333.31	43,000.00	63.57%	(15,666.69)
115 Wages - Food Servi	13,877.61	13,234.46	11,367.22	83,185.60	164,568.00	50.55%	(81,382.40)
<b>Total 102 Salaries 100</b>	<b>402,901.27</b>	<b>314,441.38</b>	<b>404,639.66</b>	<b>2,455,484.37</b>	<b>4,538,795.00</b>	<b>54.10%</b>	<b>(2,083,310.63)</b>
<b>121 Benefits 200</b>							
122 Retirement Progra	15,284.91	17,242.77	16,224.30	100,074.00	239,232.00	41.83%	(139,158.00)
123 Social Security & M	26,423.21	27,262.37	24,673.52	162,012.07	347,217.00	46.66%	(185,204.93)
124 Health Benefits	37,672.92	38,214.62	86,801.11	282,677.75	441,804.00	63.98%	(159,126.25)
125 Workers Comp	(6,102.28)	2,677.72	2,677.72	9,669.40	18,000.00	53.72%	(8,330.60)
126 Unemployment Insu	523.19	402.71	885.05	3,955.75	15,745.00	25.12%	(11,789.25)
127 Other Employee Be	-	3,327.17	-	3,517.26	-	-	3,517.26
<b>Total 121 Benefits 200</b>	<b>73,801.95</b>	<b>89,127.36</b>	<b>131,261.70</b>	<b>561,906.23</b>	<b>1,061,998.00</b>	<b>52.91%</b>	<b>(500,091.77)</b>

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**58.33% of the fiscal year has expired**

	November 2023	December 2023	January 2024	FY24 Actual YTD	FY24 Approved Budget	% YTD Actual to Budget	\$ Over (Und) YTD
<b>131 Purchased Prof &amp; T</b>							
132 Management & Bus	4,600.00	600.00	-	7,600.00	8,000.00	95.00%	(400.00)
133 Instructional Servic	49,220.01	55,540.50	51,560.01	264,767.74	503,600.00	52.58%	(238,832.26)
134 Employee Training	-	-	494.00	6,010.04	25,000.00	24.04%	(18,989.96)
135 Education Support	13,735.70	7,163.00	10,237.00	47,790.52	105,000.00	45.51%	(57,209.48)
136 Administrative Supp	-	145.43	259.90	405.33	-	-	405.33
138 Legal and Accounti	10,000.00	-	-	10,000.00	22,000.00	45.45%	(12,000.00)
139 Other Purchased S	269.20	1,364.20	574.15	17,976.40	31,950.00	56.26%	(13,973.60)
<b>Total 131 Purchased Pr</b>	<b>77,824.91</b>	<b>64,813.13</b>	<b>63,125.06</b>	<b>354,550.03</b>	<b>695,550.00</b>	<b>50.97%</b>	<b>(340,999.97)</b>
<b>151 Purchased Property</b>							
152 Utilities Expenses	893.98	277.12	917.06	4,447.28	11,600.00	38.34%	(7,152.72)
153 Repair & Maint- Co	233.33	233.33	1,468.09	2,868.07	5,000.00	57.36%	(2,131.93)
154 Repair & Maint- Fac	3,102.92	8,631.77	4,564.43	29,920.43	57,000.00	52.49%	(27,079.57)
155 Repair & Maintenan	645.62	199.43	948.45	6,285.60	22,000.00	28.57%	(15,714.40)
157 Lease- Rent Expen	239.95	295.92	239.95	2,270.62	6,200.00	36.62%	(3,929.38)
<b>Total 151 Purchased Pr</b>	<b>5,115.80</b>	<b>9,637.57</b>	<b>8,137.98</b>	<b>45,792.00</b>	<b>101,800.00</b>	<b>44.98%</b>	<b>(56,008.00)</b>
<b>171 Other Purchased S</b>							
173 Insurance Expense	-	-	-	22,100.00	20,000.00	110.50%	2,100.00
174 Telephone & Interne	377.54	380.59	381.04	2,592.65	4,200.00	61.73%	(1,607.35)
175 Other Communicati	140.00	140.00	-	840.00	1,600.00	52.50%	(760.00)
176 Postage & Mailing	368.99	613.99	19.99	1,332.93	2,500.00	53.32%	(1,167.07)
178 Copy and Print Serv	-	-	-	436.00	8,700.00	5.01%	(8,264.00)
179 Advertising- Admini	-	-	62.50	579.08	5,000.00	11.58%	(4,420.92)
180 Travel- Staff Travel	210.72	1,790.03	2,111.36	4,671.57	16,000.00	29.20%	(11,328.43)
181 Travel- Field Trips	64.46	66.44	872.18	7,914.19	34,970.00	22.63%	(27,055.81)
<b>Total 171 Other Purchas</b>	<b>1,161.71</b>	<b>2,991.05</b>	<b>3,447.07</b>	<b>40,466.42</b>	<b>92,970.00</b>	<b>43.53%</b>	<b>(52,503.58)</b>

**Gateway Preparatory Academy**

Income Statement- Board Report

07/01/2023 to 01/31/2024

58.33% of the fiscal year has expired

	November 2023	December 2023	January 2024	FY24 Actual YTD	FY24 Approved Budget	% YTD Actual to Budget	\$ Over (Und) YTD
<b>191 Supplies 600</b>							
192 Classroom	1,801.10	12,085.06	5,302.67	67,527.60	87,400.00	77.26%	(19,872.40)
193-Employee Motivatio	6,521.36	394.16	360.14	10,805.44	6,000.00	180.09%	4,805.44
194 Employee Training	-	-	-	-	500.00	-	(500.00)
195 Special Ed	1,217.46	3,755.69	378.98	7,877.70	10,000.00	78.78%	(2,122.30)
196 Administration Supp	336.32	16.98	4,236.31	10,811.42	12,000.00	90.10%	(1,188.58)
197 Board Supplies	789.96	(44.99)	-	1,683.99	3,000.00	56.13%	(1,316.01)
199 Food and Supplies	20,671.21	12,480.05	27,904.08	151,810.07	247,500.00	61.34%	(95,689.93)
200 Maintenance & Cus	1,884.77	6,403.00	9,083.38	44,722.86	60,000.00	74.54%	(15,277.14)
201 Transportation	1,725.91	288.20	679.33	7,526.29	6,700.00	112.33%	826.29
202 Energy- Electricity	2,505.26	7,480.34	2,611.57	26,014.52	49,000.00	53.09%	(22,985.48)
203 Textbooks & Instruct	100.71	161.52	4,944.44	75,662.30	78,701.00	96.14%	(3,038.70)
204 Library Books & Su	153.18	962.50	52.95	1,487.15	2,000.00	74.36%	(512.85)
205 Computer & Tech	1,178.57	14,313.99	830.79	86,906.69	144,420.00	60.18%	(57,513.31)
206 Motor Fuel & Oil	2,119.03	2,047.53	858.58	8,390.19	25,000.00	33.56%	(16,609.81)
207 Parent Committee	-	-	65.51	1,867.53	5,000.00	37.35%	(3,132.47)
208-Student Programs	1,605.40	-	701.22	2,852.89	2,500.00	114.12%	352.89
209 Student Motivation	12.80	32.50	2,022.41	2,143.83	4,500.00	47.64%	(2,356.17)
210 Fund Raising	-	-	-	-	4,000.00	-	(4,000.00)
<b>Total 191 Supplies 600</b>	<b>42,623.04</b>	<b>60,376.53</b>	<b>60,032.36</b>	<b>508,090.47</b>	<b>748,221.00</b>	<b>67.91%</b>	<b>(240,130.53)</b>
<b>221 Property (Equipme</b>							
222 Land & Site Improv	-	-	-	-	200,000.00	-	(200,000.00)
227 Equipment- Facilitie	-	-	146,620.67	146,620.67	-	-	146,620.67
<b>Total 221 Property (Equi</b>	<b>-</b>	<b>-</b>	<b>146,620.67</b>	<b>146,620.67</b>	<b>200,000.00</b>	<b>73.31%</b>	<b>(53,379.33)</b>

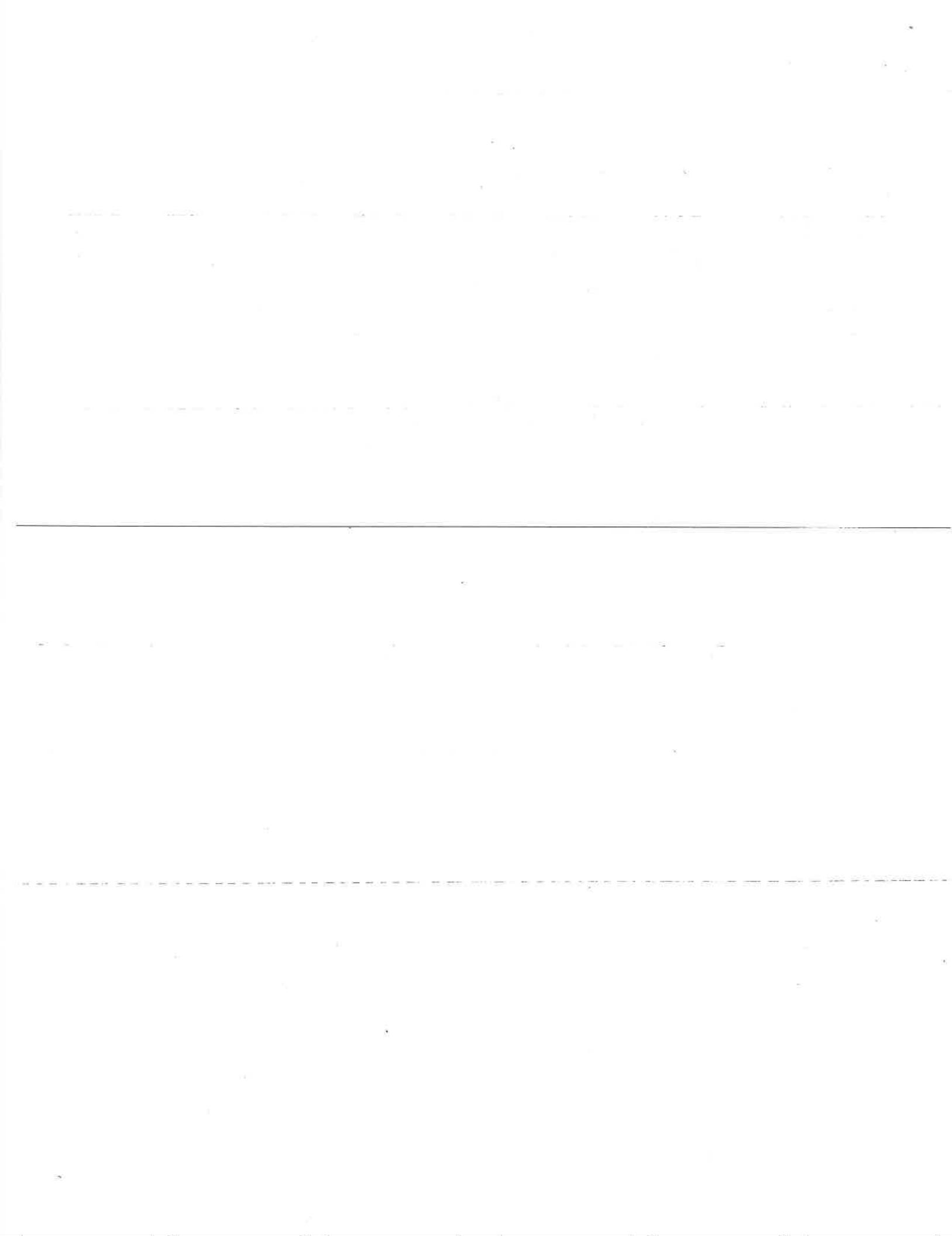
**Gateway Preparatory Academy**

Income Statement- Board Report

07/01/2023 to 01/31/2024

58.33% of the fiscal year has expired

	November 2023	December 2023	January 2024	FY24 Actual YTD	FY24 Approved Budget	% YTD Actual to Budget	\$ Over (Und) YTD
<b>241 Other Objects 800</b>							
242 Dues and Fees		3,001.00	410.00	8,136.00	12,800.00	63.56%	(4,664.00)
243 Interest Paid- Loans	29,996.01	29,918.16	29,839.97	210,511.63	358,527.89	58.72%	(148,016.26)
244 Principal Paid- Loan	18,342.84	18,420.69	18,498.88	127,860.32	221,538.21	57.71%	(93,677.89)
246 Contributions pass t	300.00			300.00	-	-	300.00
<b>Total 241 Other Objects</b>	<b>48,638.85</b>	<b>51,339.85</b>	<b>48,748.85</b>	<b>346,807.95</b>	<b>592,866.10</b>	<b>58.50%</b>	<b>(246,058.15)</b>
<b>Total Expense</b>	<b>652,067.53</b>	<b>592,726.87</b>	<b>866,013.35</b>	<b>4,459,718.14</b>	<b>8,032,200.10</b>	<b>55.52%</b>	<b>(3,572,481.96)</b>
<b>Total Net Income (Loss)</b>	<b>5,343.40</b>	<b>78,925.23</b>	<b>(221,018.91)</b>	<b>169,740.47</b>	<b>76,297.14</b>	<b>222.47%</b>	<b>93,443.33</b>



***Director's Report***  
**March 28th, 2024**

**Enrollment Data**

Grade	K	1	2	3	4	5	6	7	8	Total
February	59	69	83	78	94	91	78	77	65	694
March	59	67	83	79	94	91	79	77	65	694
Change	+0	-2	+0	+1	+0	+0	+1	+0	+0	+0
Onsite students:		517								
Discovery Gateway:		26								
Distance Ed - other:		151								

**Upcoming Events**

- 04-1 → 4-5 Spring Break
- 4-9-24 Finding Nemo
- 4-11-24 Ballet Feld Trip ½, 4/5
- 4-12-24 Staff Meeting
- 4-12-24 Go Greens Field Trip

**Items & Updates**

- Kindergarten Registration
- AD Positions
- Love of Reading Week
- Staffing
- Parent/Teacher Conferences

**Facilities Projects**

- Cameras/door control - Completed
- Outside Fencing for playground
- Outside Lighting/Bid
- Stage Door Repair -Completed

*Gateway Preparatory Academy provides Iron County K - 8 students an education that focuses on individual skills, abilities and needs. Our strengths include our child centered approach - the use of the Montessori method - as well as the arts and special education. Established in 2008, we provide an individualized experience focused on student growth while preparing students to be productive members of the community.*



201 Thoroughbred Way, Enoch, UT 84721 (435) 867-5558 [www.gpaccharter.org](http://www.gpaccharter.org)



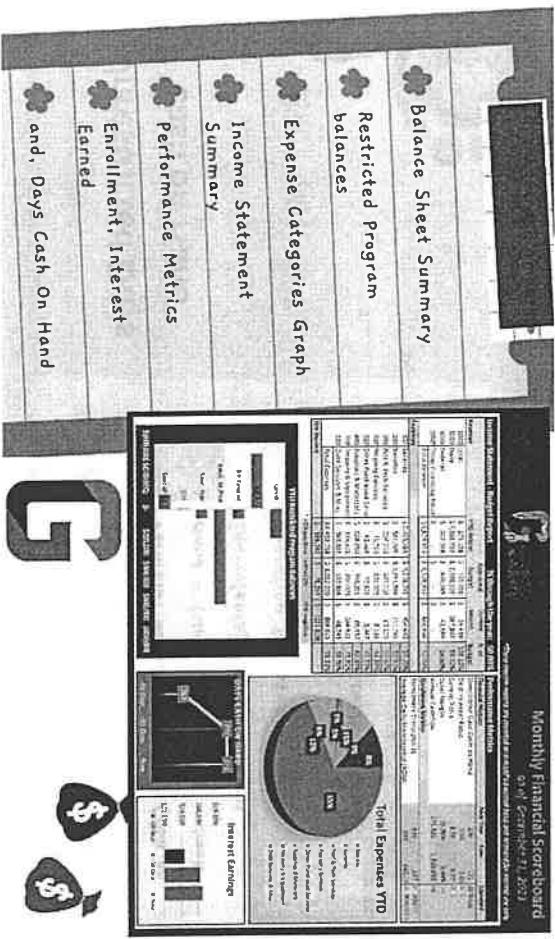
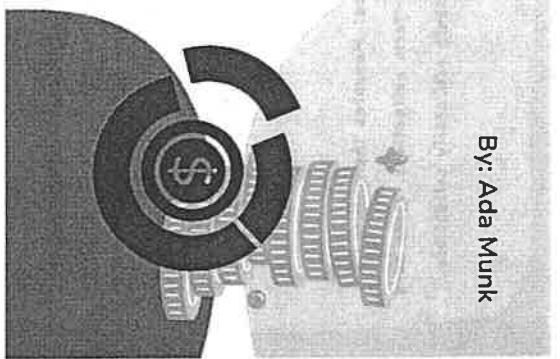
### Community & Committees

- PR Team
- Expansion Committee
- Strategic Plan
- Iron County Board of Realtors Affiliate member meeting (1st Wednesday of each month)

*Gateway Preparatory Academy provides Iron County K - 8 students an education that focuses on individual skills, abilities and needs. Our strengths include our child centered approach - the use of the Montessori method - as well as the arts and special education. Established in 2008, we provide an individualized experience focused on student growth while preparing students to be productive members of the community.*

By: Ada Munk

# Financial Metrics - Scoreboard



## Scoreboard Purpose

It presents financial and non-financial data for board review in an easy-to-read format. Data is summarized or graphical to make it easier for board members to review and understand quickly.

Legal Requirements Of Reporting: The law 53G-7-309 requires the business administrator to provide each board member with a monthly report that includes the following:

1. The amounts of all budget appropriations (board-approved budget)
2. Disbursements as of the date of the report (total expenses)
3. Percentage of the disbursements as of the date of the report (board-approved budget/total expenses)

## Performance Metrics

### 1 Unrestricted Days Cash On Hand

### 2 Debt to Asset Ratio

### 3 Current Ratio

### 4 Multi-year Cash Flow

### 5 Total Margin

### 6 Audit Findings

The list of performance metrics is not exhaustive for investors but includes the most important indicators for the state.



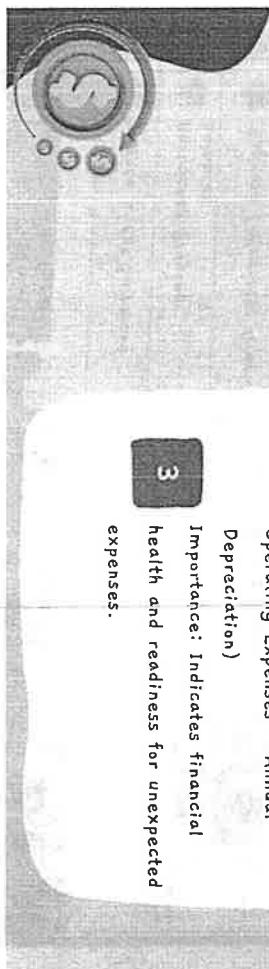
## Unrestricted Days

### Cash on Hand

**1** Definition: How long can the school cover expenses without new income.

**2** Formula:  $\text{Unrestricted Days Cash on Hand} = (\text{Unrestricted Cash + Cash Equivalents}) \times 365 / (\text{Total Operating Expenses - Annual Depreciation})$

**3** Importance: Indicates financial health and readiness for unexpected expenses.



## Debt-To-Asset Ratio

**1** Definition: Measures reliance on borrowed funds to finance operations, the amount of liabilities owed vs the assets they own.

**2** Formula:  $\text{Total Liabilities/Total Assets}$

**3** Importance: Indicates financial risk and the school's ability to pay debt. The lower the ratio, the less assets are being financed with debt.



## Current Ratio

**1** Definition: Measures ability to pay short-term debt. It shows how quickly current assets can be converted into cash to pay short-term debt.

Formula:  $\text{Current Assets/Current Liabilities}$

**3** Importance: Measures the ability to pay short-term obligations. Make sure current assets are easily collectible.

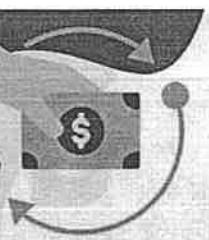


## Multi-Year Cash Flow

**1** Definition: Indicates change in cash balance from one period to another.

Formula:  $\text{Total cash period B} - \text{Total cash period A}$

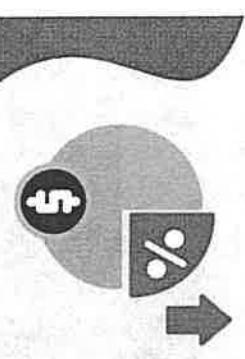
**3** Importance: A positive cash flow indicates increasing financial health and sustainability of a charter school.



## Key Resources:

### Total Margin

**1** Definition: Measures the deficit or surplus a school yields over total revenues. It measures if the school is ~~虧損~~ within Management Income / Total Revenue

**2** 

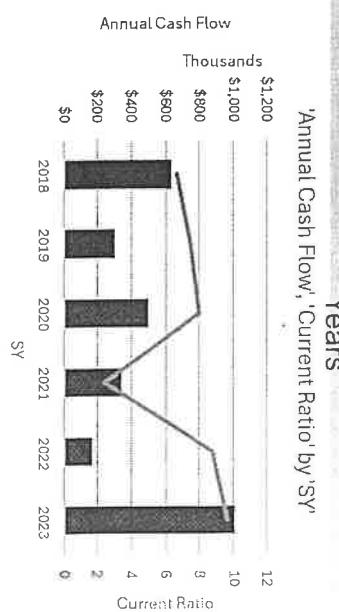
Importance: The general preference in any industry is that the total margin is positive. Organizations can make strategic choices to operate at a deficit for a year for a large operating expenditure.

### Charter School Accountability Framework

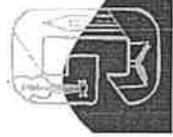
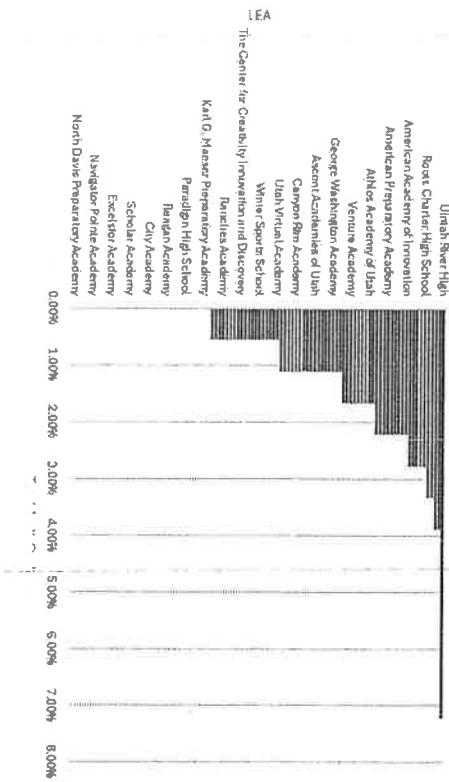
#### Charter School Financial Performance

### A Look Back at the Last 6 Years.

#### Gateway Financial History in the Last 6 Years



## Audit Findings - 7 year trend





OFFICE OF THE  
STATE AUDITOR

# Questionnaire

Revised December 2020

## Fraud Risk Assessment

### INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

# Fraud Risk Assessment

Continued

\*Total Points Earned: 355 /395 \*Risk Level: 

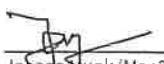
Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	0	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?	0	20
9. Does the entity have a formal audit committee?	20	20

\*Entity Name: Gateway Preparatory Academy

\*Completed for Fiscal Year Ending: 06/30/2024 \*Completion Date: 03/22/2024

\*CAO Name: David Armour \*CFO Name: Jonada Munk

\*CAO Signature:  \*CFO Signature:  Dave Armour (Mar 22, 2024 14:39 MDT) Jonada Munk (Mar 22, 2024 14:44 MDT)

\*Required

# Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	x			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	x			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".			x	
4. Are all the people who have access to blank checks different from those who are authorized signers?	x			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	x			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	x			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	x			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	x			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	x			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	x			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	x			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	x			

\* MC = Mitigating Control

# Basic Separation of Duties

Continued

**Instructions:** Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

- Ⓐ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.
- Ⓑ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

## Definitions:

**Board Chair** is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

**Clerk** is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

**Chief Administrative Officer (CAO)** is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

**General Ledger** is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

**Mitigating Controls** are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

**Original Bank Statement** means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO-Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

**Treasurer** is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

# Fraud-Risk-Assessment-Questionnaire\_Revised -December-2020\_12\_7\_2020

Final Audit Report

2024-03-22

Created:	2024-03-22
By:	Jonada Munk (jonadamunk@gpacharter.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAgikZ7uZHyM_4nItKIPNnoZ0JWNGWTvcm

## "Fraud-Risk-Assessment-Questionnaire\_Revised-December-2020\_12\_7\_2020" History

- 📄 Document created by Jonada Munk (jonadamunk@gpacharter.org)  
2024-03-22 - 8:21:15 PM GMT
- ✉️ Document emailed to Dave Armour (davearmour@gpacharter.org) for signature  
2024-03-22 - 8:21:52 PM GMT
- 📄 Email viewed by Dave Armour (davearmour@gpacharter.org)  
2024-03-22 - 8:39:43 PM GMT
- ✍️ Document e-signed by Dave Armour (davearmour@gpacharter.org)  
Signature Date: 2024-03-22 - 8:39:55 PM GMT - Time Source: server
- ✉️ Document emailed to Jonada Munk (jonadamunk@gpacharter.org) for signature  
2024-03-22 - 8:39:56 PM GMT
- 📄 Email viewed by Jonada Munk (jonadamunk@gpacharter.org)  
2024-03-22 - 8:44:09 PM GMT
- ✍️ Document e-signed by Jonada Munk (jonadamunk@gpacharter.org)  
Signature Date: 2024-03-22 - 8:44:44 PM GMT - Time Source: server
- ☑️ Agreement completed.  
2024-03-22 - 8:44:44 PM GMT



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## Monthly – Fiscal Internal Audit Review



Audited by: Tiffany Schaefferman  
 Date: 3/10/24  
 Signature: 

### Introduction

The purpose of this form is to perform a periodic (monthly/quarterly, etc.) internal review of purchases to ensure compliance with policy, law and rules. This report may be used to review payments to related parties, typically, by an administrator or member of the finance committee or to identify transactions made outside of policy. It may occur during audit committee meeting on the day of the board meeting. The intent of the Report is to ensure policy and procedures are being implemented consistently at the school and to guard against possible fraud, misappropriation or mismanagement of funds. It is routine and is not:

- a professional audit;
- a thorough or complete examination of all expenditures, reports and other records, nor of any particular category of expenditure, reports or records;
- based on or asserting a particular qualification of any board member in conducting the described audit;
- not certified as accurate;
- not an expression of suspicion of wrongdoing;
- a means to dictate or regulate the school's purchases or minimize the financial authority given to the school's director by the board.

Select two or three transactions for each section and verify compliance with the requirements. Enter the number for items missed in the NO column.

### Payments Made to Admin, Staff, Business Manager, Board Members or Spouse/Family Members of These Persons

#### Requirements

1. Appropriate approval signature(s)—second signature required if payment made to an approver.
2. Approval signature date is on or before the purchase date on the receipt or date of transaction.
3. Receipt/Invoice is the original, attached, and matches the amount of the check (payment processed).
4. Payments were not processed from a bid, an account statement, or without proper documentation.
5. Payments are for a valid expenditure(s).

#### Policy Followed

Date	Invoice #	Amount	To Whom	Purpose/Reason	Yes	No
12/16/23	611-24-0005	\$5.00	Dave Armor	Staff party	✓	
2/15/24	580124-005	\$279.00	Erin Walkman	mileage for Reader pick-up 450 miles @ .62/unit	✓	

### Payments over Procurement or Policy Thresholds

#### Requirements

- Individual Item(s) over \$1,000.
- Multiple Item(s) on one purchase that totals over \$5,000.
- Large payment amounts.

Verify compliance with the following requirements.

1. At least two quotes were obtained for any purchase of a single item over \$1,000 (or multiple items over \$5,000).
2. Appropriate pre-approval signature(s) were obtained.
3. Signature date is on or before the purchase date.

#### Policy Followed

Date	Invoice #	Amount	To Whom	Purpose/Reason	Yes	No
11/28/23	610-26-5b19	\$3541.50	Keymaster/locksmith	Door Closers	✓	
3/14/24		\$76,350	Grandinco	Chain link fence around school * safety grant	✓	



## Monthly – Fiscal Internal Audit Review

Audited by: Tiffany Solheim  
Date: 3/24/24  
Signature: [Signature]

### Payments made using Restricted funding

#### Requirements

Verify compliance with the following requirements.

- Program is indicated on the requisition form
- Spending is made according to the submitted plans
- Personnel Activity Reports are in place for personnel working for restricted programs
- Items requiring inventorying or labeling properly identify the restricted program

#### Met Requirements

Date	Invoice #	Amount	Funding Used	Purpose/Reason	Yes	No
7/15/24	610-10-1205	254.97	SPED-SEvere bilingual approved	ADHD stools/chairs	✓	
2/15/24	610-10-1205	419.49	SPED- Speech	GFTA-3 Complete kit	✓	

### Bank Deposit Review

#### Requirements

1. Deposit log and documentation is complete ✓
2. Two individuals count and sign off on the deposit log. ✓
3. A bank deposit receipt/confirmation is attached and matches the amount on the original log.
4. Deposit made at a minimum twice a week or within three days of cash receipt.

#### Policy Followed

Date	Deposit #	Amount	Yes	No
10/27/23	10398002	\$293.00	✓	
2/2/24	5864122	\$6022.50	✓	

## Fee and Fine Schedule for 2024-2025

### Definitions:

**Curricular:** the planned interaction of students with instructional content, materials, resources, and processes for evaluating the attainment of educational objectives.

**Extra-curricular:** not falling within the scope of a regular curriculum specifically; semi-officially approved and organized student activities connected with school and carrying no academic credit

**Co-curricular:** activities, programs, and learning experiences that complement, in some way, what students are learning in school—i.e., experiences that are connected to or mirror the academic curriculum

### Gateway Preparatory Academy Middle School Fee Schedule for 2024-2025

All the following activities/courses are optional and participation is not required. Students may apply for a fee waiver from any activity. There are no regular school day fees for Elementary students.

Program	Fee (maximum)	Req/Opt	Curricular, Co-curricular, Extra-curricular	Waivable	Spending Plan
NJHS Dues	\$15	Optional	Extra-curricular	Y	By application upon eligibility determination (1 per year). NJHS shirt \$8 Activities \$7
Class Change	\$15	Optional	General	Y	For students who request a class change after Sept. 1, after a team conference. No fee will be charged for teacher-initiated class changes.
Instrument Rental (Concert Band, Modern Band & Orchestra)	\$50	Optional	Curricular	Y	Rentals vary based on instrument value and availability.
Band/Orchestra Fee	\$42	Optional	Curricular	Y	Sheet Music \$5 Binder \$2 Performance Attire \$20 Consumables (reeds, oil, resin, etc.) \$15
“Go Greens”	\$10	Optional	Extra-curricular	Y	Students can participate in bimonthly field trips. \$10 pays for admittance to the activities and transportation.
Science Fair at SUU	\$35	Optional	Co-curricular	Y	\$35 per student entrance fee
Shakespeare field trip	\$27	Optional	Co-curricular	Y	One trip for the school year, 8th grade. \$27 for admission
Spanish Restaurant Trip	\$15	Optional	Co-curricular	Y	One trip for the school year for Spanish Class \$15 for the price of the meal.



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PE Bowling Trip	\$10	Optional	Curricular	Y	One trip for the school year, \$5 per game, 2 games
SUU Athletic Trip	\$10	Optional	Curricular	Y	\$5 per student, payable to SUU Athletics for basketball, swimming, and racquetball. \$5 for transportation
Ski Trip	\$60	Optional	Extra-curricular	Y	One trip in Winter. \$40 rental+ski pass (group rate) \$15 lesson \$5 transportation
Frontier Homestead State Park	\$4	Optional	Co-curricular	Y	One trip for the school year. \$4 admission fee only.
Tuacahn Play	\$20	Optional	Extra-curricular	Y	One trip for the school year. \$20 admission Fee.
Middle School Teambuilding Field Trip	\$7	Optional	Co-curricular	Y	One trip used as a team building for mentor classes 6th-8th \$7 venue rental fee
6th Grade Field Trip	\$25	Optional	Extra-curricular	Y	One trip annually \$5 Admission fees \$10 boarding \$5 food
7-8th Grade Field Trip	\$50	Optional	Extra-curricular	Y	One trip annually \$10 admission fee \$20 boarding \$20 food.
Middle School End-of-Year Trip	\$5	Optional	Extra-curricular	Y	One trip for the school year \$3 admission fees \$2 transportation
Lego Robotics	\$25	Optional	Extra-Curricular	Y	\$10 tee shirt \$15 to annual team registration fee
TBA Drama production	\$8	Course Optional	Extra-Curricular	Y	One spring production. Costume Costs divided between number of students participating (10-30) Ticket Sales \$8
Drama Tee	\$8	Optional	Curricular	Y	Drama tee shirt \$8
Cedar Mountain Art Day	\$15	Optional	Co-curricular	Y	\$15 per student (up to 30 students) participation fee
Art Installation Field Trip	\$5	Course Optional	Curricular	Y	Fee pays for bus transportation to installation site

Per student MAXIMUM per year: \$454 (This maximum is not actually possible due to scheduling conflicts between elective courses)

Anticipated average cost per student: \$225 over the course of a school year

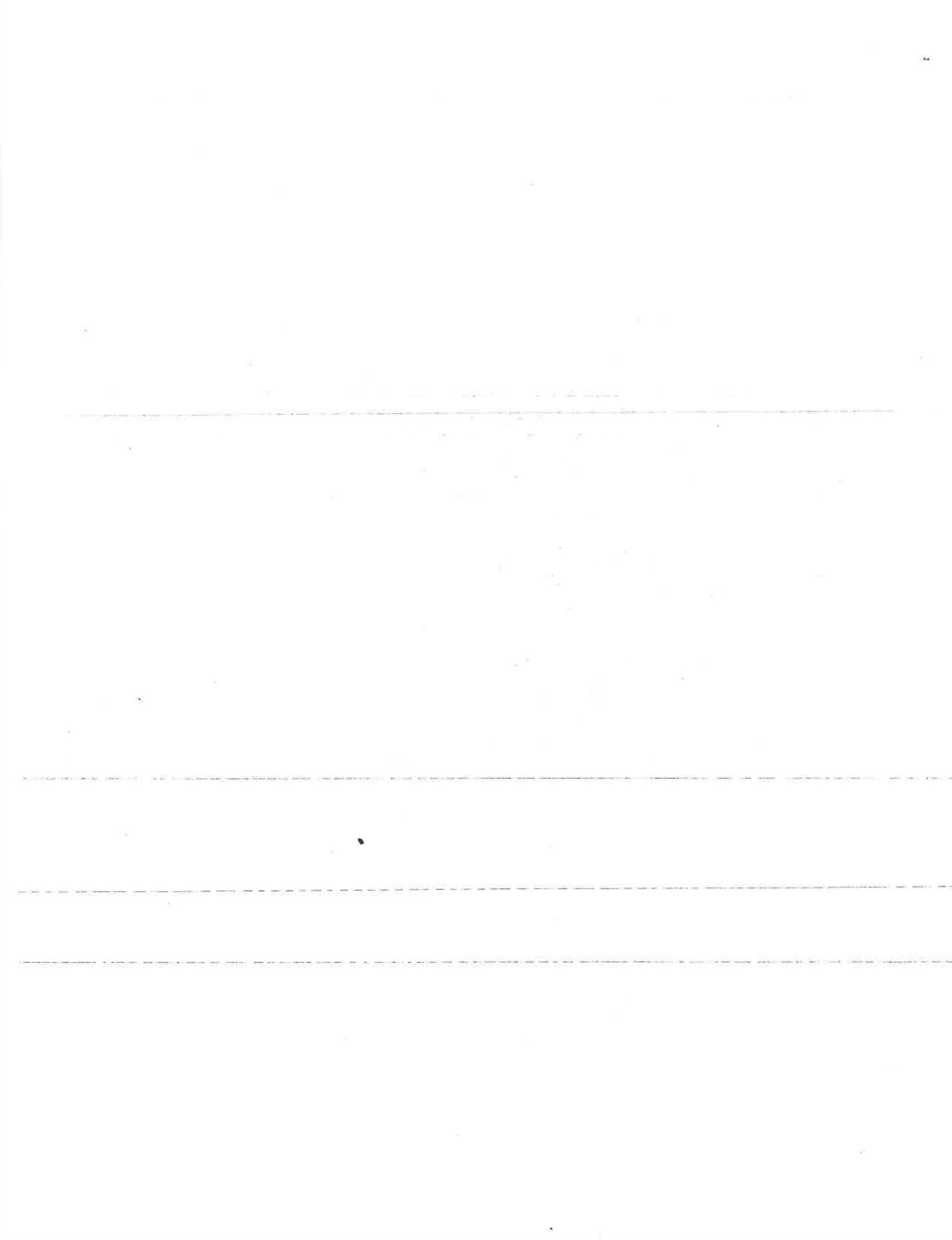
\*\*\*Fundraising efforts organized may result in a decrease in the maximum fees

**Gateway Preparatory Academy**  
**Middle School Fine Schedule for 2023-2024**

All the following are fines that will be imposed only in cases where they are appropriate, as described in the spending plan & description.

FINE	Amount (maximum)	Req	Waivable	Spending Plan & Description
Instrument Repair	\$500	Required if the student damages an instrument through negligence or misuse	N	This fine will be determined by the repair technician based on the actual cost to repair the instrument.
Vandalism	\$50	Required if the student causes damage to school facility or equipment	N	Fine will be determined based on actual costs of repair to damage and time for repair to be completed.
Library Book Replacement	\$10	Required if student misplaces or destroys a library book	N	Flat fine used to replace missing library books.

Board Approved:



## Data Management Policy

### Ownership and Oversight:

Gateway Academy owns and protects its data by using school-issued computers that are backed up daily (see below). Student information is stored in the state Student Information System (SIS), and a secure lottery system is operated. The lottery system is held off-site and backed up daily.

All student information shall be entered into SIS for use in state and federal reports, including:

- Attendance
- Retention
- Assessment
- Special Education program
- 504 plans
- English language learning

### Data Security and Compliance

**Staff Correspondence:** staff shall use a secure connection for all correspondence. In the event of a sudden employee change, Gateway Academy reserves the right to suspend email access and retrieve all email correspondence.

1. **Computer Use:** Gateway Academy uses a network and device filter to protect students from inappropriate content. All students and staff are required to sign a "Computer Use Agreement," which regulates their use of school-owned computers.
2. **Computer Security:** All school computers shall be equipped with anti-virus software. The school director shall ensure that the school's network is protected against security threats, both internal and external. All devices are monitored remotely and are regularly updated.
3. **Network Security:** All onsite devices are filtered through an on-premises Palo Alto firewall, which is extremely restrictive in what is allowed to go in and out of our network. Traffic passing through is monitored regularly by onsite & offsite technology staff.

### Data Archiving and Retention

Each staff member and student shall have a unique username and password, providing access to their data. Staff members tasked with student data use password-protected websites operated by the State of Utah to store and access data about contact information, assessment, special education, USIIS, and immunizations.

Data stored in State systems is backed up by the State of Utah and archived according to their regulations.

All paper files are kept in locked file cabinets at the school. In the event that a student transfers, registration documents shall be shredded, and the school file shall be mailed to the new school.

#### **Academic Data**

Gateway Academy will collect academic data from a variety of sources. These sources will include the state standardized tests; the Utah RISE Writing Assessment for 5th and 8th grade students, Acadience reading data for grades K through 5, and Acadience math data for students in K through 5, as well as Utah RISE grades 3 through 8 which will provide information regarding proficiency levels in the areas of Math, Science, and Language.

Data will be gathered electronically by the state for these tests. When the school receives the results, a team will disaggregate the results in a variety of ways to determine any gaps in achievement. The resulting information will then guide focused intervention on a class-wide, individual, or student population level as necessary.

#### **Special Population Data**

Gateway Academy requires our special population data to be stored within its Student Information System (SIS) to provide teachers with easy access to students' accommodation information. With the repeal of Administrative Rule R277-753 and HB 42 (2021), Gateway no longer reports 504 data in the 504 (S4) record. Data elements from the record will not be loaded into UTREx and will not be accessible for use by USBE for any reason. Storing this information in the SIS ensures that special populations, such as students with unique learning needs, can receive the tailored support they require, enhancing their educational experience and success. Our SIS data management system not only streamlines the accommodation delivery process but also safeguards sensitive information to maintain compliance with privacy regulations.

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Approved by the board: November 14, 2013

Updated: