

**Gateway Academy School Board Meeting Agenda**
**Thursday, May 29th, 2025, 06:00 PM-08:00 PM**
**Location: Gateway Preparatory Academy Library**
**Join Zoom Meeting**
<https://uetn-org.zoom.us/j/9231128979>
**Meeting ID: 923 112 8979**

**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 6:00 p.m. Board members present were Brittany Jensen, Amy Bates, Roger Carter, Paul Dail, Diana Girtain, and Wyett Ihler. Michael Bahr was attending remotely for the first part of the meeting until joining in person. Staff in attendance and presenting at the meeting were Dave Armour, Amy Gibson, and Ada Munk.	1 min
Public Comment	Public Attendees	No public comment	5 min
Consent Calendar	Brittany Jensen	Paul moved to approve the consent calendar. Diana seconded, all were in favor, and the motion passed.	3 min
Exhibit A Review	Wyett Ihler	<p><a href="#"><u>Exhibit A</u></a></p> <p>Wyett discussed the entirety of Section 5: Purpose of the charter school. He said that sometimes the Board loses sight of the fact that the things mentioned in Section 5 are happening every day in the school and discussed how individual points are being demonstrated at GPA.</p> <p>As it was Wyett's last meeting, he also talked about his experiences and how much he had appreciated serving on the Board over the years and said he believed the greatest strength of Gateway is the culture.</p> <p>Several board members and staff expressed their appreciation to Wyett for his service.</p>	10 min
Strategic Planning Session Scheduling June Board Meeting Scheduling	Brittany Jensen	<p>Dave will send out an email for the Strategic Planning Committee to establish a meeting before the Board Planning session in July.</p> <p>The June board meeting was set for June 27 at noon.</p>	10 min
Director's Report	David Amour	<p><a href="#"><u>Director's Report</u></a></p> <p>Dave reported on current enrollment, which dropped by a couple students but is still up approximately 50 students from this time last year.</p> <p>Other highlights included a recap of Spring concerts and festivals, which saw 99% of students complete a final project and approximately 72% of family/guardian attendance at festivals themselves. He also gave a general "year in review."</p>	15 min

		<p>He cited goals and accomplishments such as academic achievement, the progress on the new building, expanding online students, and school culture improvements.</p> <p>Board members discussed increasing their attendance at future teacher appreciation events.</p> <p>Dave also gave the preliminary academic report, minus the state averages and the ELA and writing scores, which are being re-normed by the state. There was also a discussion of testing opt-out rates and the effects of online students for GPA's academic reporting.</p> <p>Dave gave a summary of the Positive Behavior Report and discussed efforts over the past year and plans for next school year. He said there has been a significant reduction in the number of students being sent to the refocus room over the past five or six years, which he attributed to a variety of factors.</p> <p>Amy Bates asked about some of the plans for next year and if the school was also tracking attendance in the wellness room.</p> <p>Dave also addressed federal funding, saying that a small percent of the school's budget comes from the federal government; however, two potential impacts of funding cuts include the AmeriCorps aides and the Boys &amp; Girls Club afterschool program. He said that final determinations have yet to be made.</p>	
School Land Trust Plan Implementation Current Year	David Armour/Jonada Munk	<p><a href="#">Plan Report</a></p> <p>Dave presented the School Land Trust Plan Report and said GPA is on track to spend the full balance in the areas originally proposed. Ada said that one difference this year is that the plan requires administrators to be very specific about the exact item expenditures (i.e., headsets, etc...), which Gateway has done; however, the majority of the school's funds were used for staffing purposes.</p>	10 min
Finance Report	Jonada Munk	<p><a href="#">Finance Report</a></p> <p>Ada presented the Finance Report which goes through March. She said there was not much to review. The SPED audit has been concluded. The school has also been selected for a School Land Trust review of expenses and how the school communicates plan details to stakeholders.</p> <p>Overall, the school is trending under budget.</p>	15 min
FY24-25 Final Budget Hearing FY25-26 Original Budget Hearing	Jonada Munk/Dave Armour	<p><a href="#">Director Benefits and Salaries Report</a></p> <p><a href="#">Budget Hearing Document</a></p> <p>Ada presented the Budget Hearing Document. There was a brief discussion of some of the 2025 Final Budget items, and it was stated and generally agreed by the Board that none of the final budget items should come as a surprise to the Board, as they reflected changes that were discussed at meetings</p>	20 min

		<p>throughout the year.</p> <p>Ada said that where there is significant derivation between the 2025 Final and 2026 Original budgets, she has included notation in blue as opposed to a summary page.</p> <p>Roger inquired as to the budget approval process and public comment, and Ada clarified dates that the tentative budget would have to be presented to the Board and the amount of time between then and final approval of the budget.</p>	
<b>Action Items:</b>			
Board Officer Elections	Brittany Jensen	Postponed until June	2 min
Board Member Swearing	Brittany Jensen	<p>Diana spoke on behalf of the committee that interviewed new Board candidates. She said the committee met with lots of people and really liked Jessica Walker. She has extensive Montessori background, and the committee appreciated her strengths and comments about Gateway.</p> <p>Diana moved to approve Jessica as the new Board member. Paul seconded the motion, all were in favor, and the motion passed.</p> <p>Jessica was sworn in and spoke a little about herself, including the fact that Gateway is why she moved to Utah 10 years ago.</p>	2 min
School Milk Price Approval -.35 cents  Adult Breakfast Price Approval - \$2.50 breakfast	David Armour	<p>Dave proposed the price increases on two items and said that Cindy Wade goes through every year to make sure prices are justified, and these are the items that need to be adjusted.</p> <p>Ada said Cindy conducts a “paid lunch equity calculation,” which she learned more about at the recent lunch program audit, and ensures prices of these two items cover the cost. This keeps us in compliance with state school lunch regulations.</p> <p>Michael moved to approve the new prices for school milk and adult breakfast. Amy seconded, all were in favor, and the motion passed.</p> <p>Roger asked if there was still a lunch balance deficit at the end of the year, to which Dave replied that the school had enough donations, including from the PTO, to cover anyone who still owed money.</p> <p>Brittany stated that part of the 2025 Utah Legislature included a move that anyone who qualifies for reduced lunch will automatically be covered for free lunch.</p>	5 min
Paid Time Off Policy	David Armour	Dave presented the new PTO policy. Some section adjustments are mandated by the state, including the FMLA and Parental Leave section; however, Gateway also made changes to the eligibility and benefits section, removing the distinction between sick days and leave days while still maintaining a payout for a percentage of unused days at the	15 min

		<p>end of each year.</p> <p>There was a discussion of semantics in the Parental Leave section, with the decision to make sure the school director is administering the program and requests.</p> <p>Before making a motion to approve the PTO policy, Wyett said he felt the changes were good, as it encourages staff to use their paid leave days. Diana seconded the motion to approve the policy, all were in favor, and the motion passed.</p>	
SHINE Policy	David Armour	<p><a href="#">SHINE Policy</a></p> <p>Dave said the state wants schools to give extra stipends to those areas deemed by the school as "high needs teaching assignments." The funding for these stipends is provided by the state, and the school has the authority to re-evaluate each year and make the determination on these high-needs assignments. For the upcoming school year, administration determined the three areas were Special Education (grades K-8) and Secondary (6-8) mathematics and science.</p> <p>Paul moved to approve the SHiNE Policy. Diana seconded the motion, all were in favor, and the motion passed.</p>	10 min
Third Party Provider's Asset Policy	Amy Gibson	This item was tabled.	10 min
<b>Discussion:</b> Executive Session: In accordance with <a href="#">UCA 52-4-205</a> (for one or more of the following purposes): <i>to discuss the character, professional competence, or physical or mental health of an individual.</i>		Diana moved to go into closed session to discuss the character, professional competence, or physical or mental health of an individual. Paul seconded the motion. Roll call vote went as follows: Diana-yes, Amy-yes, Paul-yes, Jessica-yes, Michael-yes, Wyett-yes, Roger-yes. Motion passed	
<b>Action from closed session, if any:</b> Administration Offer Letters		<p>Open meeting resumed at 9:50 p.m. Roger motioned to approve administration offer letters. Amy seconded. All were in favor, and the motion passed.</p> <p>Michael made a motion to adjourn. Diana seconded Roll call vote went as follows: Diana-yes, Amy-yes, Paul-yes, Jessica-yes, Michael-yes, Wyett-yes, Roger-yes. Motion passed. Meeting adjourned at 9:50 p.m..</p>	

**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.

**Gateway Academy School Board Meeting Agenda**
**Tuesday, June 3rd, 2025, 12:00 PM-1:00 PM**
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Call to Order	Brittany Jensen	Brittany called the meeting to order at 12:03 p.m. Board members present on-site were Brittany Jensen. Amy Bates, Paul Dail, and Diana Girtain were attending remote. Staff in attendance and presenting at the meeting were Dave Armour, Amy Gibson, and Ada Munk.	1 min
Public Comment	Public Attendees	No public comment	5 min
<b>Action Items:</b>			
Resolution to Borrow	Amy Gibson	<p>Amy presented the Resolution to Borrow, proposing that the Board approve the resolution as presented, authorizing Gateway Preparatory Academy to submit a loan application to RCAC and, if approved, to incur indebtedness and execute all required documents in support of the Field House project, with Dave Armour authorized as the school's signatory.</p> <p>Ada said the loan amount was previously approved by the board.</p> <p>Diana made a motion to approve the resolution to borrow. Amy seconded, all were in favor, and the motion passed.</p>	10 min
LEA Relationship to Activities Involving Educators Policy	Amy Gibson	<p>Amy presented the policy and said it was for any educator who wants to teach or coach or do anything outside of their normal Gateway responsibilities to assure it doesn't interfere with said responsibilities and that they are not using Gateway resources.</p> <p>Paul suggested an amendment that the employee could use the facilities if a facilities agreement was filled out.</p> <p>Brittany suggested the policy be amended to reflect "any employee" as opposed to just "educators;" however, there was a question as to whether this would still align with state code requirements.</p> <p>Paul made a motion to approve the policy with the suggested changes, including changing "educator" to "any employee" if permissible. Diana seconded the motion, all were in favor, and the motion passed.</p> <p>Paul moved to adjourn. Amy seconded and the roll call vote went as follows: Paul - yes, Amy - yes, Diana - yes. Meeting adjourned at 12:13 p.m.</p>	10 min
<b>Discussion:</b> Executive Session: In accordance with <a href="#">UCA 52-4-205</a> (for one or more of the following purposes): <i>to discuss the character,</i>			

<i>professional competence, or physical or mental health of an individual.</i>		
<b>Action from closed session, if any:</b>		

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***Director's Report***  
***June 27, 2025***

**Enrollment Data**

Grade	K	1	2	3	4	5	6	7	8	Total
May	113	74	76	83	77	90	80	70	59	721
June	113	74	76	83	77	90	80	70	59	721
<b>Change</b>	<b>-0</b>	<b>-0</b>	<b>- 0</b>	<b>-0</b>						
<b>Onsite students:</b>		528								
<b>Distance Ed - other:</b>		193								

**Upcoming Events**

- Summer
- July Board Meeting (July 10th)

**Items & Updates**

- Successful Students
- Next Year Onsite Numbers (553)
- Staffing

**Facilities Projects**

- Lawn
- 
- 

**Community & Committees**

- Strategic Planning Committee
- Expansion Committee



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



*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.*



# Finance & Accounting Report

## Summary, Notes & Action Items

Prepared by: Jonada Munk, Business Administrator

Month Ending: 4/30/2025

### Summary

Budget items reflected include revised budget numbers.

### Notes

#### Reporting

- Submitted the ESSER COVID REPORTING ✓
- Submitted UT TC841, IRS 941, UT Unemployment ✓
- Submitted Utah Transparency reporting ✓

#### Balance Sheet

- ▶
- ▶

#### Income Statement

- ▶ Line 016: Payment for UTFC rental. ▶
- ▶ Line 139: Payment for Pelorus Improvement software cost. ▶
- ▶ Line 154: Deposit for metal container. ▶
- ▶ Line 227: Verkada camera and door system equipment purchase and install for both current and new building. ▶
- ▶ Line 071: Received Title IA and Title II funds reimbursement. ▶
- ▶ Line 205: Purchased four teacher laptops and another server room power back up. ▶

### Action Items

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**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**1 Regular School - 07/01/2024 to 04/30/2025**  
**83.33% of the fiscal year has expired**

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	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>Net Income (Loss)</b>						
<b>Revenue</b>						
<b>002 Local Revenue</b>						
005 Interest Income	26,251.39	30,323.67	28,799.33	293,088.00	340,000.00	86.20%
009 Activities-Other School Programs Sal	3,277.62	3,007.60	4,250.00	13,107.56	13,257.00	98.87%
011 Student Fees	935.00	-	30.00	4,496.00	6,006.00	74.86%
013 Local Donations and Other Contributi	-	20.00	-	6,181.23	7,914.00	78.11%
016 Income- Sales & Rentals	225.00	-	6,795.00	9,357.00	11,677.00	80.13%
017 Other Local Income	83.53	224.00	18.00	14,436.66	15,581.00	92.66%
<b>Total 002 Local Revenue</b>	<b>30,772.54</b>	<b>33,575.27</b>	<b>39,892.33</b>	<b>340,666.45</b>	<b>394,435.00</b>	<b>86.37%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**1 Regular School - 07/01/2024 to 04/30/2025**  
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	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>021 State Revenue</b>						
022 Regular School Programs K-12	249,621.26	249,621.27	249,621.25	2,496,212.61	2,995,455.13	83.33%
023 Professional Staff	19,963.45	19,963.44	19,963.45	199,634.46	239,561.00	83.33%
024 Flexible Allocation	7,218.27	7,218.28	7,218.26	72,183.06	86,619.00	83.33%
025 Educator Salary Adjustment	35,462.28	35,462.28	35,462.27	359,933.44	430,857.99	83.54%
026 Class Size Reduction K-8	25,654.23	25,654.23	25,654.23	256,542.30	307,850.76	83.33%
028 Charter- Local Replacement	203,719.08	203,719.09	203,719.08	2,110,537.51	2,517,975.68	83.82%
029 Special Ed - Add-on	47,805.27	47,805.27	47,805.28	478,052.72	573,663.00	83.33%
030 Special Ed - Self-Contained	7,887.39	7,887.38	7,887.39	78,873.86	94,649.00	83.33%
031 Special Ed - Extended/State	1,346.25	1,346.24	1,346.26	13,700.67	20,307.80	67.47%
032 Career and Tech Education	491.92	491.92	491.91	4,919.17	5,903.00	83.33%
033 Gifted and Talented Learning	4,632.79	579.10	579.10	5,790.99	6,949.18	83.33%
034 Enhancement for At-Risk	21,066.56	21,066.56	21,066.57	210,665.62	252,798.74	83.33%
036 Reading Improvement Program K-3	-	-	5,961.03	11,922.06	17,883.00	66.67%
038 Beverly Taylor Sorenson Arts	3,000.00	3,000.00	3,000.00	30,000.00	36,000.00	83.33%
040 School LAND Trust Program	-	-	-	100,666.69	100,667.00	100.00%
046 Teachers Materials & Supplies	-	-	-	13,887.50	13,887.50	100.00%
047 Other State Revenue	28,381.47	38,321.32	16,069.49	200,531.15	270,421.92	74.15%
048 Charter School Start-up	3,000.00	-	-	203,000.00	206,000.00	98.54%
057 Inter-Generational Poverty	163,491.92	439.11	439.11	174,315.54	1,034,991.34	16.84%
<b>Total 021 State Revenue</b>	<b>822,742.14</b>	<b>662,575.49</b>	<b>646,284.68</b>	<b>7,021,369.35</b>	<b>9,212,441.04</b>	<b>76.22%</b>

**Gateway Preparatory Academy**  
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	<b>January 2025</b>	<b>February 2025</b>	<b>March 2025</b>	<b>FY25 Actual YTD</b>	<b>FY25 Approved Budget</b>	<b>% YTD Actual to Budget</b>
<b>071 Federal Revenue</b>						
072 IDEA B- Disabled	-	-	-	-	132,746.48	-
079 Title I Disadvantaged	117,739.55	10,625.70	-	128,365.25	140,790.48	91.17%
080 Title II Teacher Improvement	7,909.56	-	-	7,909.56	75,583.45	10.46%
081 Other Federal Revenue	-	-	-	35,022.69	35,023.00	100.00%
<b>Total 071 Federal Revenue</b>	<b>125,649.11</b>	<b>10,625.70</b>	-	<b>171,297.50</b>	<b>384,143.41</b>	<b>44.59%</b>
<b>Total Revenue</b>	<b>979,163.79</b>	<b>706,776.46</b>	<b>686,177.01</b>	<b>7,533,333.30</b>	<b>9,991,019.45</b>	<b>75.40%</b>

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	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>Expense</b>						
<b>102 Salaries 100</b>						
103 Wages - Principals & Directors	19,207.27	19,207.27	19,207.27	199,072.71	267,500.00	74.42%
104 Wages - Instructional Support	19,783.68	23,011.41	21,858.91	192,829.79	236,376.00	81.58%
105 Wages - Teachers	190,803.70	215,394.88	172,695.30	1,747,854.05	2,141,152.00	81.63%
106 Wages - Teachers-Special Ed	30,969.03	32,571.58	27,418.35	279,869.01	321,400.00	87.08%
107 Wages - Substitute Teacher	4,361.26	3,773.09	3,518.95	31,569.50	42,000.00	75.17%
108 Wages - Student Support Services	17,318.89	19,235.76	15,524.36	165,284.26	203,600.00	81.18%
109 Wages - Admin Support Staff	21,381.44	21,381.44	23,765.81	224,898.66	307,373.12	73.17%
110 Wages - Aides & Parapro	44,112.49	43,044.05	39,735.32	386,875.06	465,682.00	83.08%
111 Wages - SpEd Aide & Parapro	37,825.33	33,829.64	30,035.16	309,330.07	390,175.00	79.28%
112 Wages - Bus Drivers	7,782.02	6,087.02	6,768.09	65,519.96	90,680.00	72.25%
113 Wages - Maintenance & Ops	7,145.50	6,893.60	6,675.91	77,021.55	116,559.00	66.08%
114 Wages - Computer & Tech	4,025.00	3,622.50	4,427.50	42,536.92	53,000.00	80.26%
<b>Total 102 Salaries 100</b>	<b>404,715.61</b>	<b>428,052.24</b>	<b>371,630.93</b>	<b>3,722,661.54</b>	<b>4,635,497.12</b>	<b>80.31%</b>
<b>121 Benefits 200</b>						
122 Retirement Programs	16,434.08	17,537.11	17,641.07	158,411.23	258,989.00	61.17%
123 Social Security & Medicare Tax	26,972.72	27,793.55	26,325.76	248,980.14	336,285.00	74.04%
124 Health Benefits	43,809.06	39,972.41	37,710.90	366,196.79	498,078.00	73.52%
125 Workers Comp	844.55	844.55	680.80	12,999.68	20,188.00	64.39%
126 Unemployment Insurance	705.21	726.60	688.30	6,293.51	12,272.00	51.28%
127 Other Employee Benefits	480.00	480.00	3,088.23	7,889.17	12,000.00	65.74%
<b>Total 121 Benefits 200</b>	<b>89,245.62</b>	<b>87,354.22</b>	<b>86,135.06</b>	<b>800,770.52</b>	<b>1,137,812.00</b>	<b>70.38%</b>

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<b>131 Purchased Prof &amp; Tech Services 30</b>						
132 Management & Business Services	600.00	600.00	600.00	6,000.00	6,000.00	100.00%
133 Instructional Services	70,460.02	69,280.02	69,320.02	564,647.97	661,150.00	85.40%
134 Employee Training & Development	-	-	2,679.00	12,108.10	31,052.00	38.99%
135 Education Support Services	2,468.75	3,255.00	2,115.00	24,210.00	45,000.00	53.80%
138 Legal and Accounting	1,995.00	-	-	21,210.00	21,210.00	100.00%
139 Other Purchased Services	943.14	2,394.86	30,266.64	66,929.69	366,517.00	18.26%
<b>Total 131 Purchased Prof &amp; Tech Servic</b>	<b>76,466.91</b>	<b>75,529.88</b>	<b>104,980.66</b>	<b>695,105.76</b>	<b>1,130,929.00</b>	<b>61.46%</b>
<b>151 Purchased Property Services 400</b>						
152 Utilities Expenses	957.86	963.56	967.48	9,160.93	11,800.00	77.64%
153 Repair & Maint- Comp & Tech	281.67	-	281.67	4,722.32	6,500.00	72.65%
154 Repair & Maint- Facilities & Custodial	265.00	1,754.82	250,813.97	326,093.02	851,579.00	38.29%
155 Repair & Maintenance- Transportatio	-	-	-	12,701.71	15,000.00	84.68%
157 Lease- Rent Expense	130.00	837.60	130.00	4,027.60	5,500.00	73.23%
<b>Total 151 Purchased Property Services</b>	<b>1,634.53</b>	<b>3,555.98</b>	<b>252,193.12</b>	<b>356,705.58</b>	<b>890,379.00</b>	<b>40.06%</b>
<b>171 Other Purchased Services 500</b>						
173 Insurance Expense	-	-	-	22,160.00	23,450.00	94.50%
174 Telephone & Internet	359.81	412.94	369.49	3,811.20	4,700.00	81.09%
175 Other Communication Expense	140.00	140.00	140.00	1,400.00	1,900.00	73.68%
176 Postage & Mailing Expense	19.99	19.99	33.22	1,581.52	2,500.00	63.26%
178 Copy and Print Services	81.50	-	-	10,513.99	11,004.00	95.55%
179 Advertising- Administration	28.96	-	58.31	173.14	500.00	34.63%
180 Travel- Staff Travel & Mileage	574.59	1,564.76	1,171.42	8,009.53	15,000.00	53.40%
181 Travel- Field Trips	3,660.00	1,099.44	495.00	17,591.64	22,981.00	76.55%
<b>Total 171 Other Purchased Services 500</b>	<b>4,864.85</b>	<b>3,237.13</b>	<b>2,267.44</b>	<b>65,241.02</b>	<b>82,035.00</b>	<b>79.53%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**1 Regular School - 07/01/2024 to 04/30/2025**  
**83.33% of the fiscal year has expired**

	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>191 Supplies 600</b>						
192 Classroom	3,152.13	6,054.06	1,963.31	66,334.54	74,400.00	89.16%
193 Employee Motivation	251.85	136.75	1,197.12	6,909.69	15,000.00	46.06%
194 Employee Training Supplies	-	-	-	286.89	300.00	95.63%
195 Special Ed	107.91	331.09	-	3,681.30	6,300.00	58.43%
196 Administration Supplies	163.84	371.02	349.30	2,781.44	5,000.00	55.63%
197 Board Supplies	37.42	47.63	237.99	2,097.36	3,000.00	69.91%
200 Maintenance & Custodial Supplies	2,292.00	3,192.15	2,021.07	36,045.71	51,500.00	69.99%
201 Transportation	392.76	275.26	362.05	5,255.38	8,100.00	64.88%
202 Energy- Electricity & Natural Gas	2,028.17	3,963.32	3,615.89	41,270.66	54,000.00	76.43%
203 Textbooks & Instructional Software	221.10	3,935.12	(284.43)	52,646.95	61,059.00	86.22%
204 Library Books & Supplies	60.60	400.57	-	1,916.74	2,500.00	76.67%
205 Computer & Tech	6,564.24	477.42	1,332.49	43,143.75	92,323.00	46.73%
206 Motor Fuel & Oil	1,545.87	2,732.36	-	11,964.64	20,000.00	59.82%
207 Parent Committee	706.00	401.08	1,545.98	4,895.05	5,500.00	89.00%
208 Student Programs	1,284.52	806.61	1,120.07	7,111.07	8,350.00	85.16%
209 Student Motivation	146.04	480.83	892.43	3,778.91	5,300.00	71.30%
210 Fund Raising	3,000.00	-	-	3,000.00	6,000.00	50.00%
<b>Total 191 Supplies 600</b>	<b>21,954.45</b>	<b>23,605.27</b>	<b>14,353.27</b>	<b>293,120.08</b>	<b>418,632.00</b>	<b>70.02%</b>
<b>221 Property (Equipment) 700</b>						
222 Land & Site Improvement	-	-	-	38,175.00	40,000.00	95.44%
227 Equipment- Facilities	-	-	343,253.78	343,253.78	350,000.00	98.07%
228 Equipment-Transportation	-	-	-	42,405.09	45,000.00	94.23%
<b>Total 221 Property (Equipment) 700</b>	<b>-</b>	<b>-</b>	<b>343,253.78</b>	<b>423,833.87</b>	<b>435,000.00</b>	<b>97.43%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**1 Regular School - 07/01/2024 to 04/30/2025**  
**83.33% of the fiscal year has expired**

	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>241 Other Objects 800</b>						
242 Dues and Fees	12.00	25.00	-	8,551.80	8,850.00	96.63%
243 Interest Paid- Loans	28,792.29	28,709.24	28,625.83	289,968.96	346,967.94	83.57%
244 Principal Paid- Loans	19,546.56	19,629.61	19,713.02	193,419.54	233,168.23	82.95%
245 Other Debt Service Fees	(7,735.79)	-	-	(9,636.40)	-	-
246 Contributions pass through	-	800.00	-	800.00	800.00	100.00%
<b>Total 241 Other Objects 800</b>	<b>40,615.06</b>	<b>49,163.85</b>	<b>48,338.85</b>	<b>483,103.90</b>	<b>589,786.17</b>	<b>81.91%</b>
<b>Total Expense</b>	<b>639,497.03</b>	<b>670,498.57</b>	<b>1,223,153.11</b>	<b>6,840,542.27</b>	<b>9,320,070.29</b>	<b>73.40%</b>
<b>Total Net Income (Loss)</b>	<b>339,666.76</b>	<b>36,277.89</b>	<b>(536,976.10)</b>	<b>692,791.03</b>	<b>670,949.16</b>	<b>103.26%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**4 Food Service Program - 07/01/2024 to 04/30/2025**  
**83.33% of the fiscal year has expired**

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	<b>January 2025</b>	<b>February 2025</b>	<b>March 2025</b>	<b>FY25 Actual YTD</b>	<b>FY25 Approved Budget</b>	<b>% YTD Actual to Budget</b>
<b>Net Income (Loss)</b>						
<b>Revenue</b>						
<b>002 Local Revenue</b>						
006 Student Lunch Fee	5,349.40	6,965.80	4,502.65	56,702.21	56,021.00	101.22%
007 Adult Lunch Fee	279.89	525.35	319.55	3,689.40	3,477.00	106.11%
008 Other Food Service Income	59.35	85.95	47.60	726.38	1,092.00	66.52%
013 Local Donations and Other Contributi	-	1.00	-	42.65	343.00	12.43%
<b>Total 002 Local Revenue</b>	<b>5,688.64</b>	<b>7,578.10</b>	<b>4,869.80</b>	<b>61,160.64</b>	<b>60,933.00</b>	<b>100.37%</b>

**Gateway Preparatory Academy**  
Income Statement- Board Report  
4 Food Service Program - 07/01/2024 to 04/30/2025  
83.33% of the fiscal year has expired

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	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>021 State Revenue</b>						
042 Lunch-State Liquor Tax	5,400.00	5,631.75	5,475.75	43,159.50	60,000.00	71.93%
<b>Total 021 State Revenue</b>	<b>5,400.00</b>	<b>5,631.75</b>	<b>5,475.75</b>	<b>43,159.50</b>	<b>60,000.00</b>	<b>71.93%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**4 Food Service Program - 07/01/2024 to 04/30/2025**  
**83.33% of the fiscal year has expired**

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	<b>January 2025</b>	<b>February 2025</b>	<b>March 2025</b>	<b>FY25 Actual YTD</b>	<b>FY25 Approved Budget</b>	<b>% YTD Actual to Budget</b>
<b>071 Federal Revenue</b>						
074 National School Lunch Progam	3,816.00	3,979.77	3,869.53	30,499.38	37,000.00	82.43%
075 Free & Reduced Lunch	20,057.62	20,982.41	20,168.27	161,944.97	190,000.00	85.23%
077 Breakfast Reimbursement	10,513.58	10,877.83	11,113.18	79,609.75	98,200.00	81.07%
081 Other Federal Revenue	-	-	-	-	25,697.00	-
<b>Total 071 Federal Revenue</b>	<b>34,387.20</b>	<b>35,840.01</b>	<b>35,150.98</b>	<b>272,054.10</b>	<b>350,897.00</b>	<b>77.53%</b>
<b>Total Revenue</b>	<b>45,475.84</b>	<b>49,049.86</b>	<b>45,496.53</b>	<b>376,374.24</b>	<b>471,830.00</b>	<b>79.77%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**4 Food Service Program - 07/01/2024 to 04/30/2025**  
**83.33% of the fiscal year has expired**

	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>Expense</b>						
<b>102 Salaries 100</b>						
115 Wages - Food Services	16,495.13	15,557.23	25,981.40	159,125.98	184,000.00	86.48%
<b>Total 102 Salaries 100</b>	<b>16,495.13</b>	<b>15,557.23</b>	<b>25,981.40</b>	<b>159,125.98</b>	<b>184,000.00</b>	<b>86.48%</b>
<b>121 Benefits 200</b>						
122 Retirement Programs	422.03	422.03	812.03	4,529.17	3,700.00	122.41%
123 Social Security & Medicare Tax	1,259.51	1,187.75	2,003.25	12,156.68	15,500.00	78.43%
124 Health Benefits	153.24	153.24	441.27	3,306.69	3,900.00	84.79%
125 Workers Comp	-	-	163.75	639.18	720.00	88.78%
126 Unemployment Insurance	32.91	31.06	52.37	344.65	530.00	65.03%
<b>Total 121 Benefits 200</b>	<b>1,867.69</b>	<b>1,794.08</b>	<b>3,472.67</b>	<b>20,976.37</b>	<b>24,350.00</b>	<b>86.15%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**4 Food Service Program - 07/01/2024 to 04/30/2025**  
**83.33% of the fiscal year has expired**

	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>131 Purchased Prof &amp; Tech Services 30</b>						
139 Other Purchased Services	-	-	836.00	1,133.38	2,860.00	39.63%
<b>Total 131 Purchased Prof &amp; Tech Services</b>	<b>-</b>	<b>-</b>	<b>836.00</b>	<b>1,133.38</b>	<b>2,860.00</b>	<b>39.63%</b>
<b>151 Purchased Property Services 400</b>						
154 Repair & Maint- Facilities & Custodial	1,671.04	433.99	250.00	5,619.61	6,000.00	93.66%
157 Lease- Rent Expense	89.95	258.95	179.90	1,158.45	1,300.00	89.11%
<b>Total 151 Purchased Property Services</b>	<b>1,760.99</b>	<b>692.94</b>	<b>429.90</b>	<b>6,778.06</b>	<b>7,300.00</b>	<b>92.85%</b>
<b>171 Other Purchased Services 500</b>						
174 Telephone & Internet	14.48	14.34	14.03	97.35	150.00	64.90%
180 Travel- Staff Travel & Mileage	-	-	-	85.52	1,500.00	5.70%
<b>Total 171 Other Purchased Services 500</b>	<b>14.48</b>	<b>14.34</b>	<b>14.03</b>	<b>182.87</b>	<b>1,650.00</b>	<b>11.08%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**4 Food Service Program - 07/01/2024 to 04/30/2025**  
**83.33% of the fiscal year has expired**

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	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>191 Supplies 600</b>						
199 Food and Supplies	27,069.28	32,052.38	21,021.17	246,867.36	294,197.00	83.91%
<b>Total 191 Supplies 600</b>	<b>27,069.28</b>	<b>32,052.38</b>	<b>21,021.17</b>	<b>246,867.36</b>	<b>294,197.00</b>	<b>83.91%</b>
<b>Total Expense</b>	<b>47,207.57</b>	<b>50,110.97</b>	<b>51,755.17</b>	<b>435,064.02</b>	<b>514,357.00</b>	<b>84.58%</b>
<b>Total Net Income (Loss)</b>	<b>(1,731.73)</b>	<b>(1,061.11)</b>	<b>(6,258.64)</b>	<b>(58,689.78)</b>	<b>(42,527.00)</b>	<b>138.01%</b>

**Gateway Preparatory Academy**  
**Balance Sheet- Board Report**  
**07/01/2024 to 04/30/2025**

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<b>Assets</b>	
<b>Cash</b>	
<b>Operating cash</b>	
Regular Checking	7,572,659
Lunch Account	226,854
PTIF Unrestricted	19,572
<b>Total Operating cash</b>	<b><u>7,819,085</u></b>
<b>Restricted cash</b>	
Interest Payment & Savings	2
PTIF-USDA Restricted	174,216
<b>Total Restricted cash</b>	<b><u>174,218</u></b>
<b>Total Cash</b>	<b><u>7,993,303</u></b>
<b>Accounts receivable</b>	
Local	1,123
Sales tax receivable	1,036
<b>Total Accounts receivable</b>	<b><u>2,159</u></b>
<b>Prepaid and other assets</b>	
Prepaid expense	12,727
Deposits	3,000
Deferred charges	2
<b>Total Prepaid and other assets</b>	<b><u>15,730</u></b>
<b>Total Assets</b>	<b><u>8,011,192</u></b>

**Gateway Preparatory Academy**  
**Balance Sheet- Board Report**  
**07/01/2024 to 04/30/2025**

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**Liabilities and fund balance**

**Liabilities**

**Accounts payable**

Accounts payable	274,101
Payroll and benefits payable	89,488
P-Card liabilities	10,442
<b>Total Accounts payable</b>	<b><u>374,031</u></b>

**Other current liabilities**

Accrued salaries and wages	341,072
Accrued retirement liability	35,431
Accrued other benefits liability	748
<b>Total Other current liabilities</b>	<b><u>377,251</u></b>

**Total Liabilities**

**751,282**

**Fund balance**

Unrestricted fund balance-beginning	6,635,445
Net income	624,465
<b>Total Fund balance</b>	<b><u>7,259,910</u></b>

**Total Liabilities and fund balance**

**8,011,192**

## CONFLICT OF INTEREST POLICY

The purpose of the following policy and procedures is to prevent the personal interest of staff members, board members, and volunteers from interfering with the performance of their duties to Gateway Preparatory Academy, or result in personal financial, professional, or political gain on the part of such persons at the expense of Gateway or its members, supporters, and other stakeholders. **This policy is intended to comply with the Utah Public Officers' and Employees' Ethics Act ([Utah Code §67-16](#)) and other applicable state and federal laws.**

### *Definitions:*

- *Conflict of Interest* (also Conflict) means a conflict, or the appearance of a conflict, between the private interests and official responsibilities of a person in a position of trust. Persons in a position of trust include staff members, officers, and board members of Gateway Preparatory Academy.
- *Board* means the Board of Directors.
- *Officer* means an officer of the Board of Directors.
- *Volunteer* means a person -- other than a board member -- who does not receive compensation for services and expertise provided to Gateway Preparatory Academy and retains a significant independent decision-making authority to commit resources of the organization.
- *Staff Member* means a person who receives all or part of her/his income from the payroll of Gateway Preparatory Academy.
- *Supporter* means corporations, foundations, individuals, 501 (c) (3) nonprofits, and other nonprofit organizations who contribute to Gateway Preparatory Academy.

### *POLICY AND PRACTICES*

**All officers, board members, employees, and volunteers of Gateway Preparatory Academy have a duty to uphold the public trust by avoiding actual or perceived conflicts that impair objective decision-making.**

1. Full disclosure, by notice in writing, shall be made by the interested parties to the full Board of Directors in all conflicts of interest, including but not limited to the following:
  - a. A board member is related to another board member or staff member by blood, marriage or domestic partnership.
  - b. A staff member in a supervisory capacity is related to another staff member whom she/he supervises.

- c. A board member or their organization stands to benefit from a Gateway Preparatory Academy transaction or staff member of such organization receives payment from Gateway Preparatory Academy for any subcontract, goods, or services other than as part of her/his regular job responsibilities or as reimbursement for reasonable expenses incurred as provided in the bylaws and board policy.
  - d. A board member's organization receives grant funding from Gateway Preparatory Academy.
  - e. A board member or staff member is a member of the governing body of a contributor to Gateway Preparatory Academy.
  - f. A volunteer working on behalf of Gateway Preparatory Academy who meets any of the situations or criteria listed above.
2. Following full disclosure of a possible conflict of interest or any condition listed above, the Board of Directors shall determine whether a conflict of interest exists and, if so the Board shall vote to authorize or reject the transaction or take any other action deemed necessary to address the conflict and protect Gateway Preparatory Academy's best interests. Both votes shall be by a majority vote without counting the vote of any interested director, even if the disinterested directors are less than a quorum provided that at least one consenting director is disinterested.
3. A Board member or Committee member who is formally considering employment with Gateway Preparatory Academy must take a temporary leave of absence until the position is filled. Such a leave will be taken within the Board member's elected term which will not be extended because of the leave. A Board member or Committee member who is formally considering employment with Gateway Preparatory Academy must submit a written request for a temporary leave of absence to the Secretary of Gateway Preparatory Academy Board, c/o Gateway Preparatory Academy's office, indicating the time period of the leave. The Secretary of Gateway Preparatory Academy will inform the Chair of the Board of such a request. The Chair will bring the request to the Board for action. The request and any action taken shall be reflected in the official minutes of Gateway Preparatory Academy.
4. An interested Board member, officer, or staff member shall not participate in any discussion or debate of the Board of Directors, or of any committee or subcommittee thereof in which the subject of discussion is a contract, transaction, or situation in which there may be a perceived or actual conflict of interest. However, they may be present to provide clarifying

information in such a discussion or debate unless objected to by any present board or committee member.

5. Anyone in a position to make decisions about spending Gateway Preparatory Academy's resources (i.e., transactions such as purchases contracts) – who also stands to benefit from that decision – has a duty to disclose that conflict as soon as it arises (or becomes apparent); she/he should not participate in any final decisions.
6. A copy of this policy shall be given to all Board members, staff members, volunteers or other key stakeholders upon commencement of such person's relationship with Gateway Preparatory Academy or at the official adoption of the stated policy. Each board member, officer, staff member, and volunteer shall sign and date the policy at the beginning of her/his term of service or employment and each year thereafter. Failure to sign does not nullify the policy.
7. This policy and disclosure form must be filed annually by all specified parties.

Reviewed and approved

3/22/2018

6/23/2023

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### Conflict of Interest Disclosure Form

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#### Gateway Preparatory Academy

This form must be filed annually by all specified parties, as identified in the Gateway Preparatory Academy Conflict of Interest Policy Statement (ratified by Gateway Preparatory Academy's Board of Directors on March 22, 2018)

I have no conflict of interest to report

I have the following conflict of interest to report (please specify):

The undersigned, by their affixed signature, note their understanding of the implications of this policy.

Signature

Printed Name

Date

#### Rules of Procedure:

- 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 the 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 (2 parental majority 5 of 7) 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



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



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action item on the meeting agenda.

**GATEWAY PREPARATORY ACADEMY**

# **BUDGET HEARING**

**2024-25 FINAL  
BUDGET**

**2025-26 ORIGINAL  
BUDGET**

**Presented By**

**Jonada Munk**



May 2025

**To Gateway Academy Stakeholders:**

The following pages contain the 2024-25 final budget and the 2025-26 original budget with additional detail to assist the reader in understanding the school's budgetary trends.

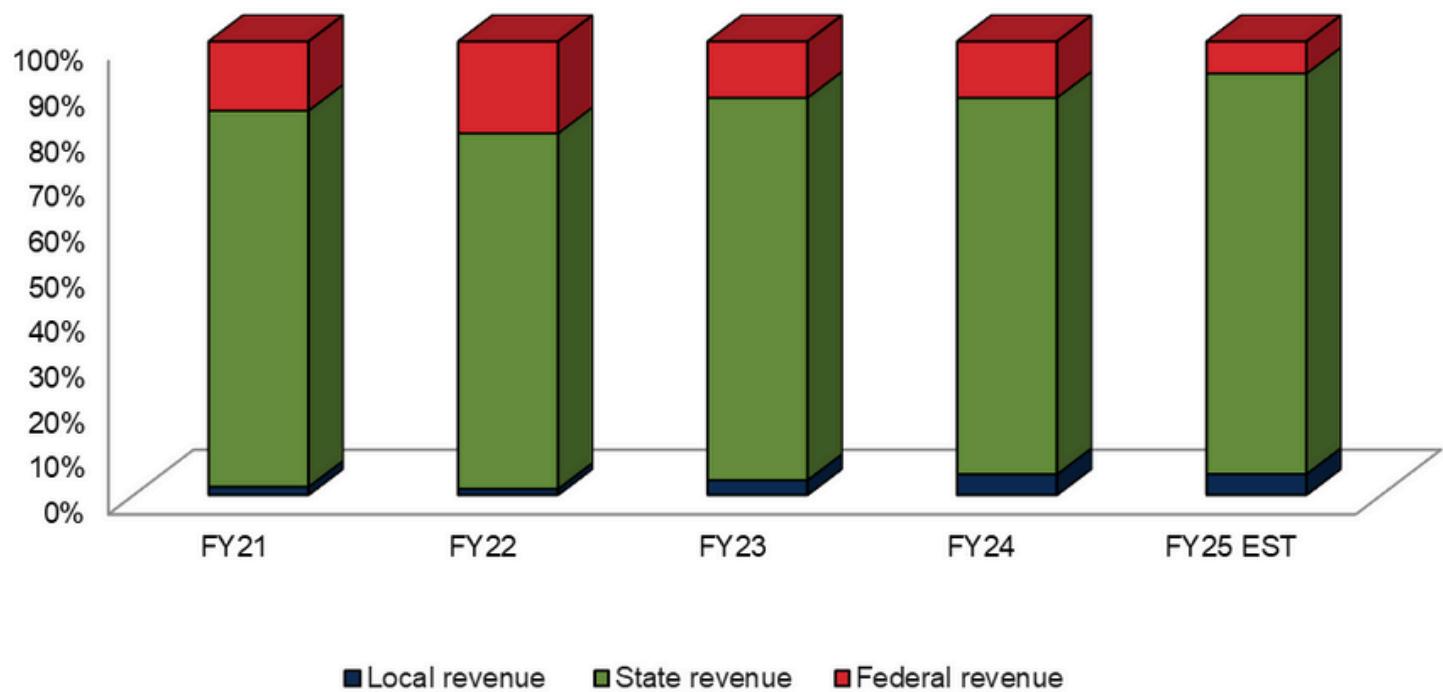
A public hearing will be held on May 29th, 2025, at 6:00 p.m. in the school's library.

The 2024-25 final budget and the 2025-26 original budget is available for public inspection in the school's business office. For additional information about the budget, call the Business Administrator at 435-867-5558x303.

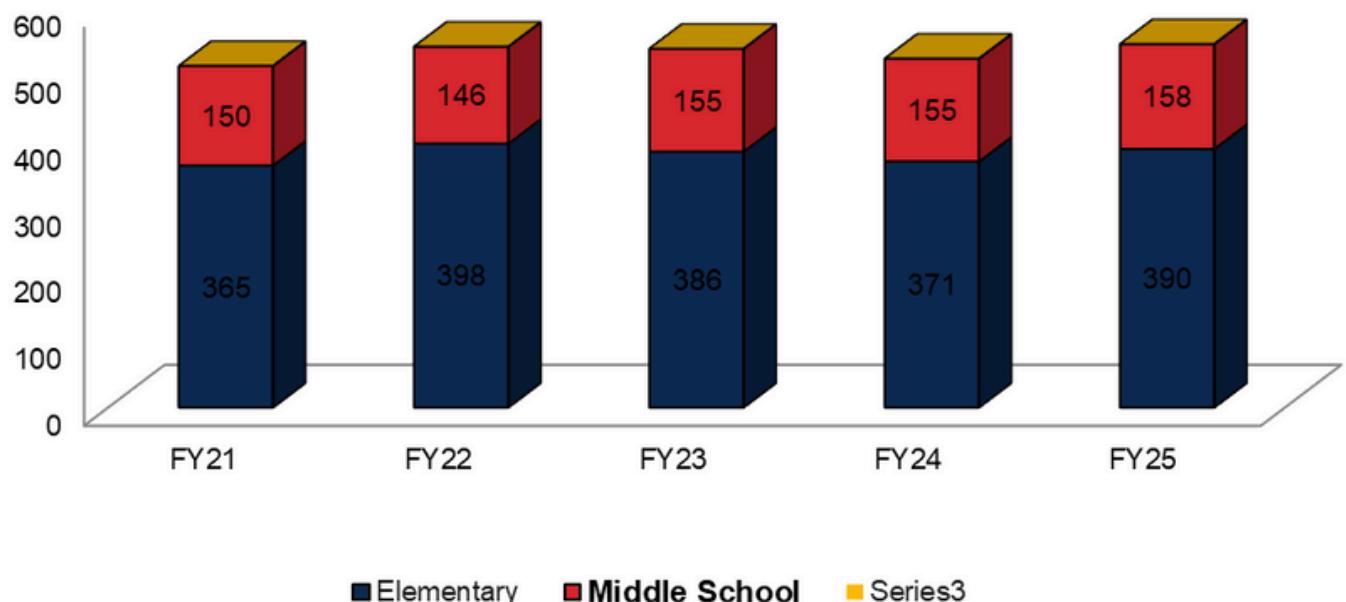
Comments or suggestions should be addressed to the Gateway Board of Directors, Gateway Preparatory Academy, 201 E Thoroughbred Way, Enoch, Utah 84721.



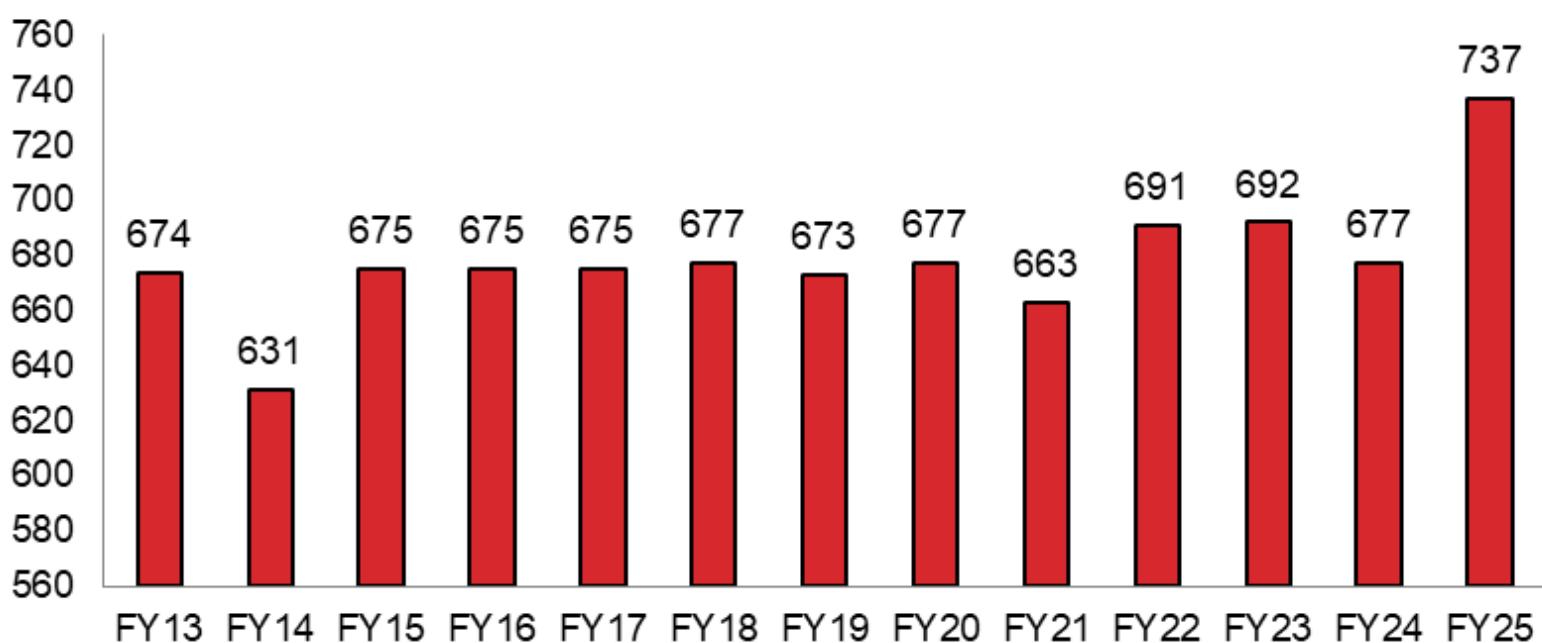
## 5 Year Revenue Source Comparison



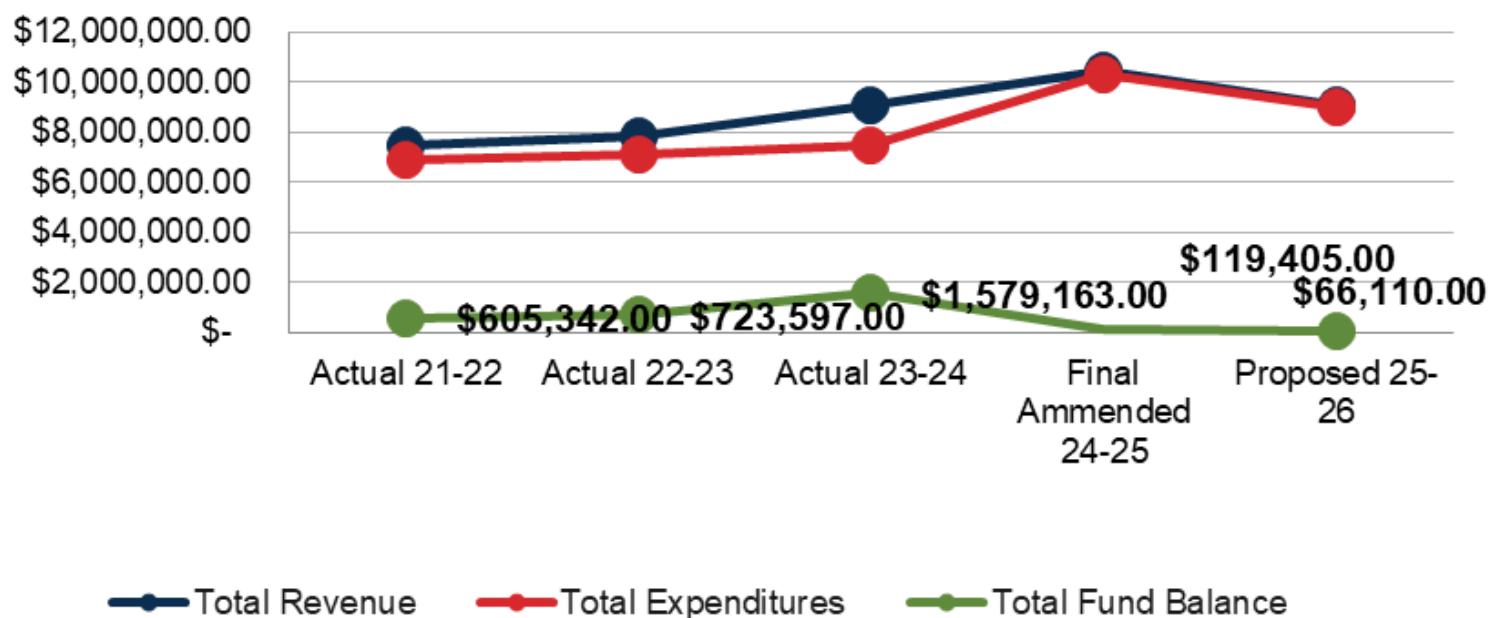
### 5 Year Enrollment History



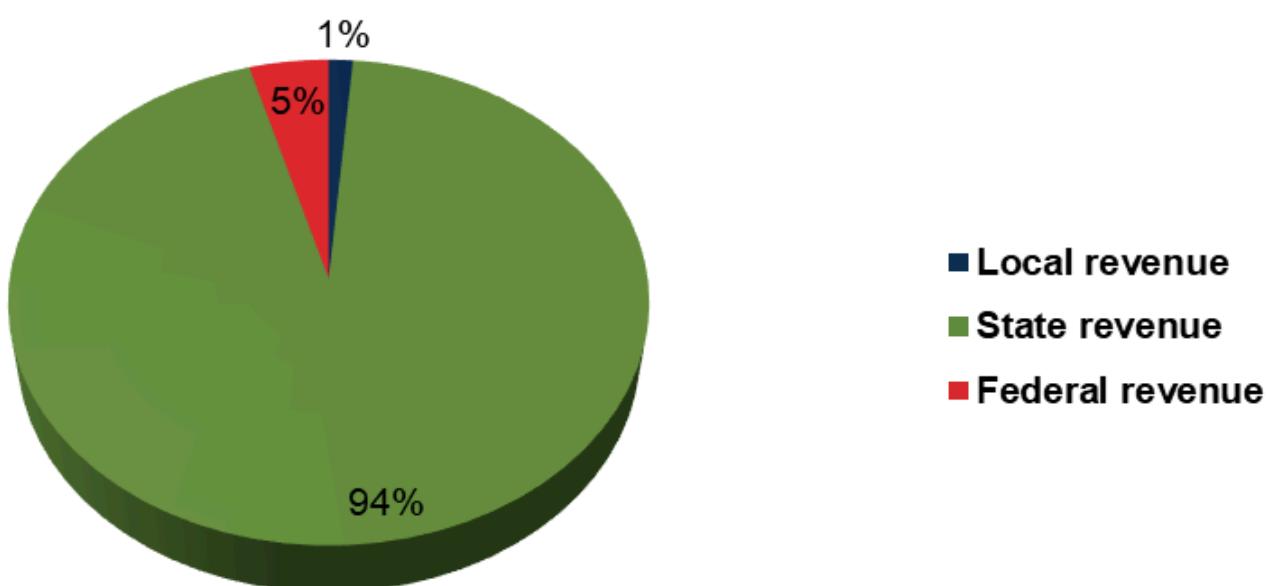
## Total Enrollment History



### School-Wide Financial Overview (\$1,000 scale factor)



## FY26 Revenue Source Distribution



# Rate Sheet



## Gateway Preparatory Academy

**LOCAL GOVERNMENTS RISK POOL: Rate Renewal September 1, 2025 to August 31, 2026**

### CURRENT MEDICAL PLANS

#### Summit Exclusive LGRP Traditional Option 4

	Single	Double	Family
Current	\$753.74	\$1,560.26	\$2,110.48
New	\$800.14	\$1,656.28	\$2,240.38
Renewal: 6.2%			

Rx Option Decrement	A	B	C	D	G
	-0.3%	0.6%	Current	-5.4%	-5.5%

#### Summit Exclusive LGRP STAR HSA Option 3

	Single	Double	Family
Current	\$658.60	\$1,363.30	\$1,844.08
New	\$673.82	\$1,394.78	\$1,886.66
Renewal: 2.3%			

Rx Option Decrement	A	B	C	D	G
	0.1%	0.2%	Current	-0.4%	-0.5%

**Overall Medical Renewal: 4.1%**

RENEWAL AND REBATE HISTORY	Plan Year Starting	Renewal	Total Rebate*	Rebate as Percent of Premium	Effective Rate
	2023	0.0%	\$0	0.0%	0.0%
	2024	6.9%			

\*Excluding \$3,462 in escrow

*Please talk to your PEHP Client Services representative about rates for alternative plan and network options.*

## 401K Proposed Changes

**401K ELECTIVE MATCH CONTRIBUTION: Increase from \$1 for \$1 up to a cap of 3% to 4% of eligible employees' compensation per pay period.**

**Proposed Changes to Take Effect Beginning School Year Fall 2025\***

Plan Document reference: *"Your Employer will make a matching contribution equal to 100% of your salary deferrals. In applying the matching contribution, your salary deferrals for each payroll period that exceed 3% of your compensation for such period will not be considered (i.e., will not be matched).*

**Proposed Plan Document Amendment: "Your Employer may make a discretionary matching contribution equal to a uniform percentage. Your employer will determine the amount of the discretionary percentage, if any, each year.**

This will allow for the matching percentage to change each year without an amendment. Unless employees are notified in advance, the declared percentage amount should remain consistent throughout the Plan Year.

**401K NON-ELECTIVE PROFIT SHARING "GIFT" CONTRIBUTION: Maintain a 4% Gift of eligible employees' compensation per pay period. Propose a one time 2% Gift contribution.**

**Proposed Changes to Take Effect Beginning School Year Fall 2025\***

Plan Document reference: *"Each year, your Employer may make a discretionary profit-sharing contribution to your account. "*

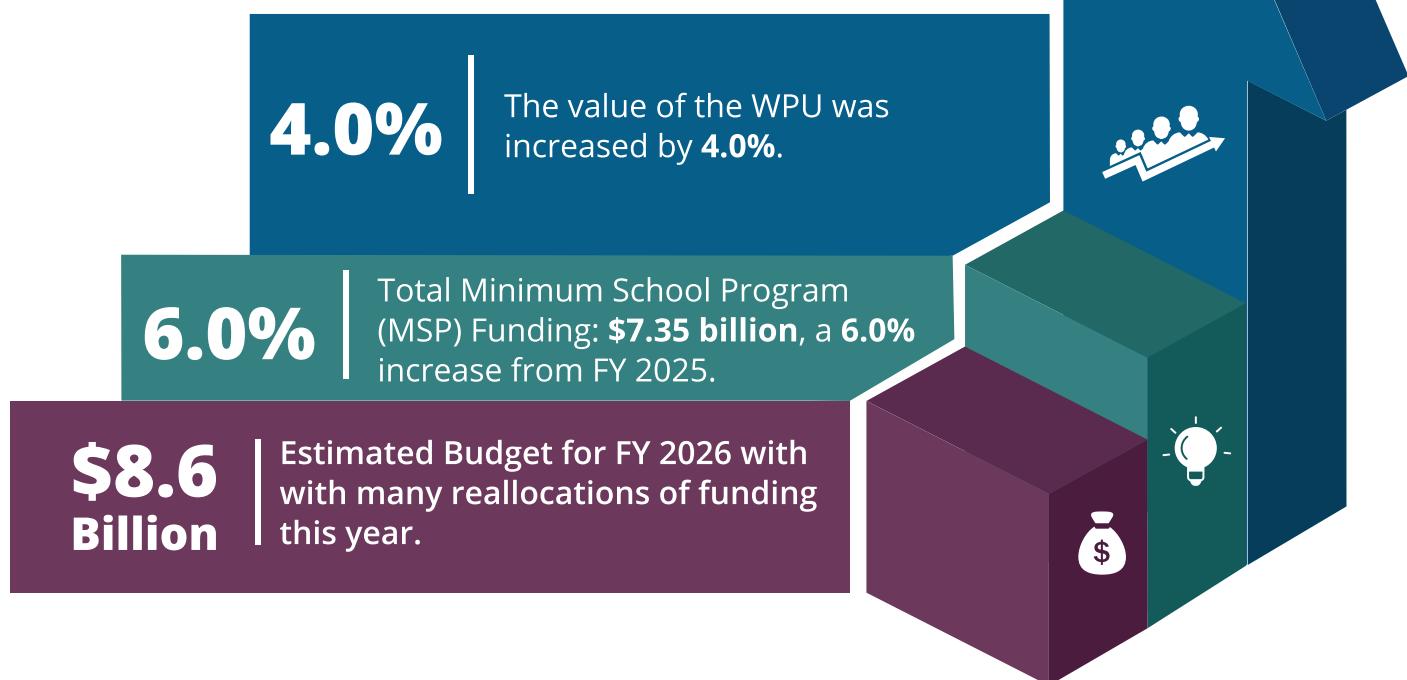
No plan amendment for this is needed as this is already discretionary – unless employees are notified in advance, the declared percentage amount should remain consistent throughout the Plan Year.

\*A plan year is from 1/1 through 12/31

\*\*Beginning January 1, 2024: all employees must complete 1000 hours of service in a plan year (1/1-12/31) to receive the Profit Sharing allocation for that plan year.

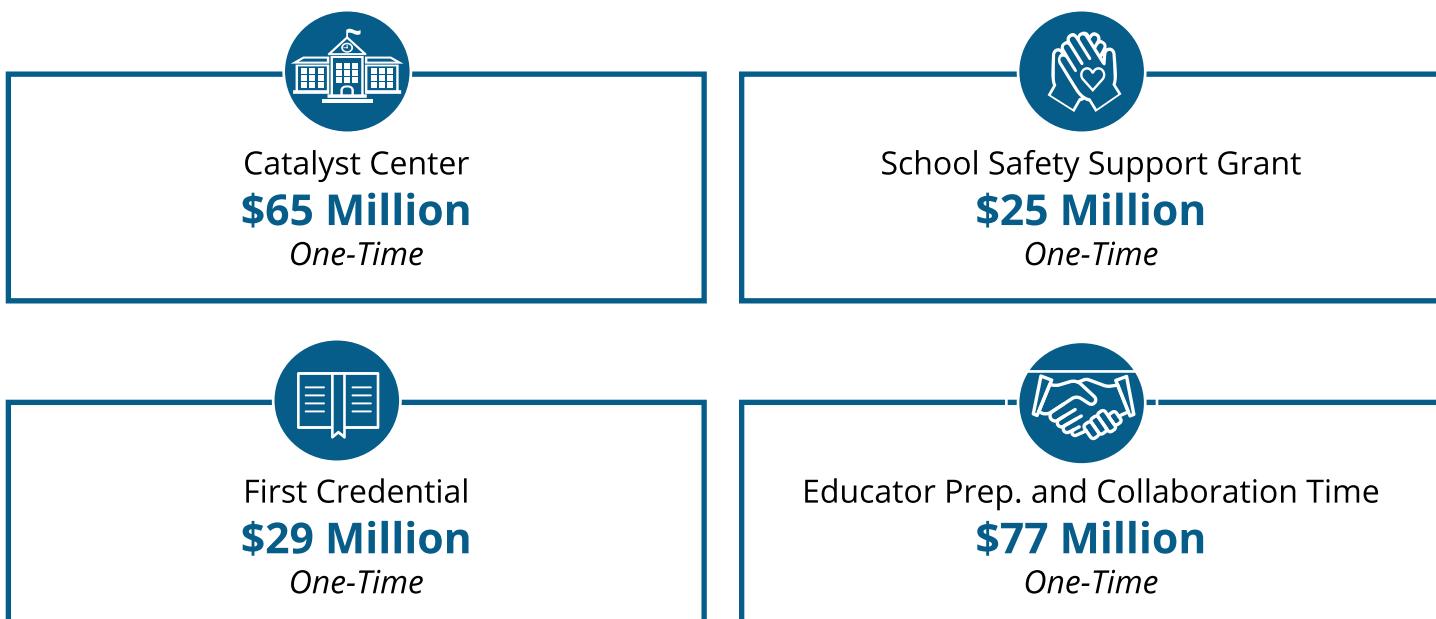
# Quick Guide

This summary is intended to be a review of selected highlights of education-related legislation from the 2025 Legislative Session. This Quick Guide is designed for teachers, parents, and public education-related organizations.



Weighted Pupil Unit (WPU) Value	FY 2025	FY 2026	Increase	Percentage
	\$4,494	\$4,674	\$180	4.0%

## Notable Education Stabilization Funding Distribution



# Notable Funding Highlights

## Educator Support

Educator Support  
Professional Stipends  
**\$4.8 Million**  
*One-Time*

Educator Salary  
Adjustment  
**\$10,350**  
*Ongoing*

Stipends for Future  
Educators  
**\$12.4 Million**  
*One-Time*

## Rural Student Support

Rural Schools Athletic  
Facilities Grant  
**\$4.39 Million**  
*One-Time*

Necessarily Existential Small  
Schools Increase  
**\$16.3 Million**  
*Ongoing*

Small School Capital  
Projections  
**\$12.5 Million**  
*One-Time*

## Technology

Writing Instruction and AI  
Plagiarism Solution  
**\$900,000**  
*One-Time*

K-12 Computer Science  
Initiative  
**\$2 Million**  
*One-Time*

## Additional Funding

Grow Your Own Teacher &  
Counselor Program  
**7.3 Million**  
*One-Time*

Utah Fits All  
Program  
**\$40 Million\***  
*Ongoing*

Food Security  
Amendments  
**\$2.5 Million**  
*One-Time*

Student Information  
Systems  
**\$10 Million**  
*One-Time*

\* Plus a one time \$20 million reduction

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget	2025 Final vs Original Difference	2026 Original to 2025 Final Difference
<b>Net Income (Loss)</b>							
<b>Revenue</b>							
<b>002 Local Revenue</b>							
005 Interest Income	295,341	320,778	225,000	340,000	150,000	115,000	(190,000)
009 Activities-Other School Programs Sales	20,114	13,244	9,000	13,257	9,500	4,257	(3,757)
011 Student Fees	6,927	6,006	4,560	6,006	4,620	1,446	(1,386)
013 Local Donations and Other Contributions	8,321	7,914	5,000	7,914	6,000	2,914	(1,914)
016 Income- Sales & Rentals	10,713	11,677	7,500	11,677	10,000	4,177	(1,677)
017 Other Local Income	8,241	15,581	3,450	15,581	2,400	12,131	(13,181)
<b>Total 002 Local Revenue</b>	<b>349,656</b>	<b>375,200</b>	<b>254,510</b>	<b>394,435</b>	<b>182,520</b>	<b>139,925</b>	<b>(211,915)</b>

Line 005: Interest Income has been adjusted for both years.

Line 017: FY25 is adjusted for actual funds received. This line item is unpredictable and cannot be budgeted at predictable values. FY26 is adjusted for this reason.

**Gateway Preparatory Academy**  
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**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget	2025 Final vs Original Difference	2026 Original to 2025 Final Difference
<b>021 State Revenue</b>							
022 Regular School Programs K-12	2,597,277	2,745,834	2,845,618	2,995,455	5,494,169	149,837	2,498,714
023 Professional Staff	193,022	219,598	200,202	239,561	0	39,359	(239,561)
024 Flexible Allocation	79,586	79,401	85,893	86,619	490,062	726	403,443
025 Educator Salary Adjustment	416,490	395,396	441,479	430,858	495,719	(10,621)	64,861
026 Class Size Reduction K-8	267,564	282,197	277,651	307,851	565,574	30,200	257,724
028 Charter- Local Replacement	2,181,255	2,314,257	2,481,398	2,517,976	4,789,752	36,578	2,271,776
029 Special Ed - Add-on	573,769	525,858	561,993	573,663	800,000	11,670	226,337
030 Special Ed - Self-Contained	99,058	86,761	94,649	94,649	29,826	0	(64,823)
031 Special Ed - Extended/State	21,597	15,047	20,312	20,308	22,095	(4)	1,787
032 Career and Tech Education	5,599	5,411	5,702	5,903	0	201	(5,903)
033 Gifted and Talented Learning	6,980	6,370	6,980	6,949	6,980	(31)	31
034 Enhancement for At-Risk	175,394	231,732	224,284	252,799	262,924	28,515	10,125
036 Reading Improvement Program K-3	67,105	11,922	14,000	17,883	28,631	3,883	10,748
038 Beverly Taylor Sorenson Arts	31,274	33,000	36,000	36,000	36,000	0	0
040 School LAND Trust Program	99,833	100,667	100,667	100,667	114,361	0	13,694
046 Teachers Materials & Supplies	5,863	13,888	10,588	13,888	58,995	3,300	45,108
047 Other State Revenue	269,779	216,601	260,699	270,422	312,466	9,723	42,044
048 Charter School Start-up	0	206,000	0	206,000	0	206,000	(206,000)
057 Inter-Generational Poverty	334,383	174,755	978,289	1,034,991	1,104,298	56,702	69,307
<b>Total 021 State Revenue</b>	<b>7,425,827</b>	<b>7,664,693</b>	<b>8,646,404</b>	<b>9,212,441</b>	<b>14,611,852</b>	<b>566,037</b>	<b>5,399,411</b>

Line 022: FY25 Adjusted for enrollment. FY26 reflects updated WPU values adjusted for Legislative projections including a total count of 1,299 students.

Line 023: FY26 - program is rolled into the Flexible Allocation program per Utah Code changes.

Line 024: FY26 - a few other programs rolled into this one, they are smaller programs.

Line 025: FY26 - Reflects a \$1,446 per teacher.

Line 028: FY25 & 26 - adjusted for October 1, 2024 counts and 1,299 student count projections.

Line 029: FY26 - The amount used is much less than the legislative estimates. It is challenging to predict actual Sped population for distance education student counts.

Line 036: FY26 - Addition of the new SHINE program administered by local policy.

Line 040: FY26 and always, Land Trust funding is funded on FY25 (PY) October 1 enrollment #s.

Line 046: FY26 - includes a new funding stream, State Educator Professional Support Bonus approved this new legislative session.

Line 057: FY25 & 26 are adjusted for school safety grant anticipated spending. It also includes additional one time funds for FY25 for School Mental Health program uses.

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
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**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget	2025 Final vs Original Difference	2026 Original to 2025 Final Difference
<b>071 Federal Revenue</b>							
072 IDEA B- Disabled	158,943	0	134,163	132,746	152,713	(1,416)	19,967
079 Title I Disadvantaged	141,623	140,790	140,247	140,790	140,247	543	(543)
080 Title II Teacher Improvement	113,684	10,189	21,144	75,583	18,883	54,439	(56,700)
081 Other Federal Revenue	356,058	35,023	30,000	35,023	17,600	5,023	(17,423)
<b>Total 071 Federal Revenue</b>	<b>770,307</b>	<b>186,001</b>	<b>325,554</b>	<b>384,143</b>	<b>329,443</b>	<b>58,590</b>	<b>(54,700)</b>
<b>091 Other Revenue</b>							
093 Proceeds from Loan Agreements	0	0	0	0	3,500,000	0	3,500,000
094 Proceeds from Capital Leases	0	0	0	0	1,912,155	0	1,847,612
095 Proceeds of Sales of Fixed Assets	1,000	0	0	0	0	0	0
<b>Total 091 Other Revenue</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,412,155</b>	<b>0</b>	<b>5,347,612</b>
<b>Total Revenue</b>	<b>8,546,790</b>	<b>8,225,894</b>	<b>9,226,467</b>	<b>9,991,019</b>	<b>20,535,970</b>	<b>764,552</b>	<b>10,480,408</b>

Line 072: FY26: Sped Innovation Grant is added.

Line 080: The Stronger Connection grant ends this fiscal year and will not continue for FY26.

Line 081: FY26: Covid programs have ended and reimbursed in full. E Rate funding anticipated to be received during FY26.

Line 093: Reflects the inflow from expansion borrowings.

Line 094: Reflects a line item and an account designated by USBE to capture any funds used from reserves to supplement budgetary needs and avoid negative budget submissions.

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget	2025 Final vs Original Difference	2026 Original to 2025 Final Difference
<b>Expense</b>							
<b>102 Salaries 100</b>							
103 Wages - Principals & Directors	163,654	223,380	300,380	267,500	363,858	(32,880)	96,358
104 Wages - Instructional Support	212,326	216,937	187,750	236,376	229,250	48,626	(7,126)
105 Wages - Teachers	1,913,171	1,966,987	2,102,916	2,141,152	2,424,443	38,236	283,291
106 Wages - Teachers-Special Ed	329,744	313,025	310,300	321,400	417,534	11,100	96,134
107 Wages - Substitute Teacher	33,241	37,160	42,000	42,000	46,800	0	4,800
108 Wages - Student Support Services	140,973	186,196	217,700	203,600	260,503	(14,100)	56,903
109 Wages - Admin Support Staff	248,513	256,774	324,305	307,373	392,888	(16,932)	85,515
110 Wages - Aides & Parapro	401,803	430,572	448,000	465,682	671,376	17,682	205,694
111 Wages - SpEd Aide & Parapro	304,051	346,371	423,000	390,175	570,657	(32,825)	180,482
112 Wages - Bus Drivers	63,237	74,898	94,891	90,680	115,123	(4,211)	24,443
113 Wages - Maintenance & Ops	84,811	84,127	113,559	116,559	123,480	3,000	6,921
114 Wages - Computer & Tech	46,900	46,562	53,000	53,000	53,215	0	215
<b>Total 102 Salaries 100</b>	<b>3,942,423</b>	<b>4,182,989</b>	<b>4,617,801</b>	<b>4,635,497</b>	<b>5,669,127</b>	<b>17,696</b>	<b>1,033,630</b>
<b>121 Benefits 200</b>							
122 Retirement Programs	190,792	177,105	258,989	258,989	339,998	0	81,009
123 Social Security & Medicare Tax	291,881	279,243	355,536	336,285	423,206	(19,251)	86,921
124 Health Benefits	453,869	410,500	498,198	498,078	653,252	(120)	155,174
125 Workers Comp	22,421	13,844	24,713	20,188	30,757	(4,525)	10,569
126 Unemployment Insurance	8,624	7,032	12,672	12,272	12,601	(400)	329
127 Other Employee Benefits	9,227	8,362	9,000	12,000	9,000	3,000	(3,000)
<b>Total 121 Benefits 200</b>	<b>976,814</b>	<b>896,086</b>	<b>1,159,108</b>	<b>1,137,812</b>	<b>1,468,814</b>	<b>(21,296)</b>	<b>331,002</b>

Line 103: Reflects the new support staff salary schedule.

Line 104: FY25: Addition of Title I director compensation here.

Line 108: FY25: Had budgeted more Sped support services based on a 200 higher student enrollment. FY26: Adding more Sped support services given the anticipated larger increase in enrollment.

Line 109: FY25: Salary schedule adjustment increase & the removal of the resource officer spending. FY26: The addition to the salary schedule as well as the addition of the resource officer staffing expenses.

Line 110: FY25: Lots of little variables affect the slight increase. FY26: Adjustments to the hourly salary schedule, the removal of stronger connection funding, employees moving up steps.

Line 112: FY26: Adjustment of hourly schedule.

Line 124: FY26 Adjustment for anticipated health benefit increase.

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget	2025 Final vs Original Difference	2026 Original to 2025 Final Difference
<b>131 Purchased Prof &amp; Tech Services 300</b>							
132 Management & Business Services	15,720	6,000	8,000	6,000	0	(2,000)	(6,000)
133 Instructional Services	503,920	633,928	687,600	661,150	3,726,765	(26,450)	3,065,615
134 Employee Training & Development	7,050	28,170	63,000	31,052	78,108	(31,948)	47,056
135 Education Support Services	89,263	33,451	61,000	45,000	61,100	(16,000)	16,100
138 Legal and Accounting	23,050	21,210	25,000	21,210	25,000	(3,790)	3,790
139 Other Purchased Services	48,514	236,038	46,000	366,517	28,875	320,517	(337,642)
<b>Total 131 Purchased Prof &amp; Tech Services 300</b>	<b>687,517</b>	<b>958,798</b>	<b>890,600</b>	<b>1,130,929</b>	<b>3,919,848</b>	<b>240,329</b>	<b>2,788,919</b>
<b>151 Purchased Property Services 400</b>							
152 Utilities Expenses	9,481	9,161	11,600	11,800	11,600	200	(200)
153 Repair & Maint- Comp & Tech	5,297	4,979	6,500	6,500	7,000	0	500
154 Repair & Maint- Facilities & Custodial	60,867	330,118	79,100	851,579	6,502,985	772,479	5,651,406
155 Repair & Maintenance- Transportation	9,866	12,702	15,000	15,000	15,000	0	0
157 Lease- Rent Expense	4,327	4,288	5,000	5,500	10,000	500	4,500
<b>Total 151 Purchased Property Services 400</b>	<b>89,839</b>	<b>361,247</b>	<b>117,200</b>	<b>890,379</b>	<b>6,546,585</b>	<b>773,179</b>	<b>5,656,206</b>
<b>171 Other Purchased Services 500</b>							
173 Insurance Expense	22,100	22,160	22,500	23,450	29,200	950	5,750
174 Telephone & Internet	4,565	4,412	4,600	4,700	4,600	100	(100)
175 Other Communication Expense	1,540	1,400	1,900	1,900	1,900	0	0
176 Postage & Mailing Expense	2,054	2,040	2,500	2,500	2,500	0	0
178 Copy and Print Services	3,008	10,514	7,700	11,004	7,600	3,304	(3,404)
179 Advertising- Administration	1,045	173	5,000	500	5,000	(4,500)	4,500
180 Travel- Staff Travel & Mileage	7,148	8,856	15,000	15,000	21,960	0	6,960
181 Travel- Field Trips	23,388	23,327	39,050	22,981	46,775	(16,069)	23,794
<b>Total 171 Other Purchased Services 500</b>	<b>64,848</b>	<b>72,882</b>	<b>98,250</b>	<b>82,035</b>	<b>119,535</b>	<b>(16,215)</b>	<b>37,500</b>

Line 133: FY25 & 26: Adjusted for distance education student enrollment. The AmeriCorps student success program costs are included here as well as anticipated PBIS System development

Line 134: FY25: Adjustment for Montessori training completion. FY26: Adjustment for I3 grant addition. montessori training needs, and other Special Education staff training.

Line 135: FY25: An actual decrease in Sped student support service expenditures. FY26: An anticipated increase in these expenditures.

Line 139: Architects and Engineering fees adjustments and these will be paid in full by June 30th, 2025.

Line 154: Adjusted for construction costs.

Line 181: FY25: Reflects actual field trip expenses. FY26: Reflects field trip expenditures requested for next school year.

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget	2025 Final vs Original Difference	2026 Original to 2025 Final Difference
<b>191 Supplies 600</b>							
192 Classroom	77,322	71,831	78,249	74,400	84,500	(3,849)	10,100
193 Employee Motivation	12,915	7,652	15,000	15,000	15,000	0	0
194 Employee Training Supplies	0	389	100	300	500	200	200
195 Special Ed	8,837	3,723	10,000	6,300	8,276	(3,700)	1,976
196 Administration Supplies	11,272	4,246	13,000	5,000	7,500	(8,000)	2,500
197 Board Supplies	2,118	2,097	3,000	3,000	3,000	0	0
200 Maintenance & Custodial Supplies	72,985	40,583	123,000	51,500	1,075,000	(71,500)	1,023,500
201 Transportation	7,226	5,543	7,700	8,100	8,500	400	400
202 Energy- Electricity & Natural Gas	46,561	44,610	49,000	54,000	60,000	5,000	6,000
203 Textbooks & Instructional Software	93,425	53,002	74,400	61,059	72,915	(13,341)	11,856
204 Library Books & Supplies	4,666	2,040	3,000	2,500	3,000	(500)	500
205 Computer & Tech	133,014	43,264	93,000	92,323	135,731	(677)	43,408
206 Motor Fuel & Oil	16,695	13,287	20,000	20,000	20,000	0	0
207 Parent Committee	2,711	5,236	3,500	5,500	5,500	2,000	0
208 Student Programs	10,993	8,001	6,850	8,350	10,450	1,500	2,100
209 Student Motivation	2,753	4,630	4,500	5,300	8,780	800	3,480
210 Fund Raising	0	6,000	0	6,000	0	6,000	(6,000)
<b>Total 191 Supplies 600</b>	<b>503,494</b>	<b>316,134</b>	<b>504,299</b>	<b>418,632</b>	<b>1,518,652</b>	<b>(85,667)</b>	<b>1,100,020</b>
<b>221 Property (Equipment) 700</b>							
222 Land & Site Improvement	38,175	38,175	250,000	40,000	275,000	(210,000)	235,000
226 Equipment-Tech Hardware/Software	0	0	0	0	20,000	0	20,000
227 Equipment- Facilities	167,073	343,254	850,000	350,000	50,000	(500,000)	(300,000)
228 Equipment-Transportation	0	42,405	60,000	45,000	0	(15,000)	(45,000)
<b>Total 221 Property (Equipment) 700</b>	<b>205,248</b>	<b>423,834</b>	<b>1,160,000</b>	<b>435,000</b>	<b>345,000</b>	<b>(725,000)</b>	<b>(90,000)</b>

Line 200: FY25 & 26: Adjusted for Safety Grant needs and actual expenditures.

Line 205: FY26: Reflecting new lap upgrade requested for next year.

Line 222: FY26: Landscaping needs for new building.

Line 227: FY25: Adjusted for safety grant projects delayed. Fy26: Includes the verkada install work for new building.

Line 228: FY25: adjusted for actual expenditures on the purchased buses and FY26 assuming no new buses will need to be purchased.

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget	2025 Final vs Original Difference	2026 Original to 2025 Final Difference
<b>241 Other Objects 800</b>							
242 Dues and Fees	8,211	8,552	8,550	8,850	22,500	300	13,650
243 Interest Paid- Loans	358,531	346,969	358,528	346,968	334,799	(11,560)	(12,169)
244 Principal Paid- Loans	221,535	233,097	221,538	233,168	525,267	11,630	292,099
245 Other Debt Service Fees	(36,493)	(9,673)	0	0	0	0	0
246 Contributions pass through	1,300	800	1,300	800	1,300	(500)	500
<b>Total 241 Other Objects 800</b>	<b>553,085</b>	<b>579,745</b>	<b>589,916</b>	<b>589,786</b>	<b>883,866</b>	<b>(130)</b>	<b>294,080</b>
<b>Total Expense</b>	<b>7,023,267</b>	<b>7,791,715</b>	<b>9,137,174</b>	<b>9,320,070</b>	<b>20,471,428</b>	<b>182,896</b>	<b>11,151,357</b>
<b>Total Net Income (Loss)</b>	<b>1,523,523</b>	<b>434,179</b>	<b>89,293</b>	<b>670,949</b>	<b>64,543</b>	<b>581,656</b>	<b>(670,949)</b>

Line 242: FY26: UAPCS fee increased due to higher enrollment.

Line 244: FY26: Assumes a very rough draft estimate on new loan amounts. We will most likely need to do a mid year adjustment on this line item.

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**4 Food Service Program - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget	2025 Final vs Original Difference	2026 Original to 2025 Final Difference
<b>Net Income (Loss)</b>							
<b>Revenue</b>							
<b>002 Local Revenue</b>							
006 Student Lunch Fee	59,470	56,314	55,000	56,021	25,000	1,021	(31,021)
007 Adult Lunch Fee	1,804	3,477	2,000	3,477	2,000	1,477	(1,477)
008 Other Food Service Income	1,099	1,092	1,200	1,092	1,000	(108)	(92)
013 Local Donations and Other Contributions	12	343	20	343	50	323	(293)
<b>Total 002 Local Revenue</b>	<b>62,385</b>	<b>61,226</b>	<b>58,220</b>	<b>60,933</b>	<b>28,050</b>	<b>2,713</b>	<b>(32,883)</b>

Line 006: FY26 No Reduced fees will be collected as a result of legislative changes.

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**4 Food Service Program - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget	2025 Final vs Original Difference	2026 Original to 2025 Final Difference
<b>021 State Revenue</b>							
042 Lunch-State Liquor Tax	93,224	47,894	75,000	60,000	70,000	(15,000)	10,000
<b>Total 021 State Revenue</b>	<b>93,224</b>	<b>47,894</b>	<b>75,000</b>	<b>60,000</b>	<b>70,000</b>	<b>(15,000)</b>	<b>10,000</b>

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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget	2025 Final vs Original Difference	2026 Original to 2025 Final Difference
<b>071 Federal Revenue</b>							
074 National School Lunch Progam	33,900	33,845	30,000	37,000	36,000	7,000	(1,000)
075 Free & Reduced Lunch	181,592	179,220	185,000	190,000	200,000	5,000	10,000
077 Breakfast Reimbursement	106,961	88,436	103,000	98,200	95,000	(4,800)	(3,200)
081 Other Federal Revenue	25,697	23,007	25,697	25,697	25,000	0	(697)
<b>Total 071 Federal Revenue</b>	<b>348,150</b>	<b>324,507</b>	<b>343,697</b>	<b>350,897</b>	<b>356,000</b>	<b>7,200</b>	<b>5,103</b>
<b>Total Revenue</b>	<b>503,760</b>	<b>433,626</b>	<b>476,917</b>	<b>471,830</b>	<b>454,050</b>	<b>(5,087)</b>	<b>(17,780)</b>

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**Budgeting Worksheet**  
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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget	2025 Final vs Original Difference	2026 Original to 2025 Final Difference
<b>Expense</b>							
<b>102 Salaries 100</b>							
115 Wages - Food Services	149,389	176,297	164,568	184,000	202,049	19,432	18,049
<b>Total 102 Salaries 100</b>	<b>149,389</b>	<b>176,297</b>	<b>164,568</b>	<b>184,000</b>	<b>202,049</b>	<b>19,432</b>	<b>18,049</b>
<b>121 Benefits 200</b>							
122 Retirement Programs	2,636	4,982	3,700	3,700	6,326	0	2,626
123 Social Security & Medicare Tax	11,382	13,468	12,589	15,500	15,190	2,911	(310)
124 Health Benefits	3,187	3,460	3,700	3,900	4,113	200	213
125 Workers Comp	836	639	620	720	725	100	5
126 Unemployment Insurance	412	379	530	530	530	0	0
<b>Total 121 Benefits 200</b>	<b>18,453</b>	<b>22,928</b>	<b>21,139</b>	<b>24,350</b>	<b>26,884</b>	<b>3,211</b>	<b>2,534</b>

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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget	2025 Final vs Original Difference	2026 Original to 2025 Final Difference
<b>131 Purchased Prof &amp; Tech Services 300</b>							
139 Other Purchased Services	1,830	2,310	2,750	2,860	6,500	110	3,640
<b>Total 131 Purchased Prof &amp; Tech Services 300</b>	<b>1,830</b>	<b>2,310</b>	<b>2,750</b>	<b>2,860</b>	<b>6,500</b>	<b>110</b>	<b>3,640</b>
<b>151 Purchased Property Services 400</b>							
154 Repair & Maint- Facilities & Custodial	6,992	5,863	4,000	6,000	6,500	2,000	500
157 Lease- Rent Expense	1,248	1,248	1,300	1,300	1,500	0	200
<b>Total 151 Purchased Property Services 400</b>	<b>8,241</b>	<b>7,112</b>	<b>5,300</b>	<b>7,300</b>	<b>8,000</b>	<b>2,000</b>	<b>700</b>
<b>171 Other Purchased Services 500</b>							
174 Telephone & Internet	0	112	0	150	180	150	30
180 Travel- Staff Travel & Mileage	296	1,272	1,000	1,500	1,000	500	(500)
<b>Total 171 Other Purchased Services 500</b>	<b>296</b>	<b>1,384</b>	<b>1,000</b>	<b>1,650</b>	<b>1,180</b>	<b>650</b>	<b>(470)</b>

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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget	2025 Final vs Original Difference	2026 Original to 2025 Final Difference
<b>191 Supplies 600</b>							
199 Food and Supplies	269,912	286,659	278,197	294,197	272,770	16,000	(21,427)
205 Computer & Tech	0	0	0	0	1,210	0	1,210
<b>Total 191 Supplies 600</b>	<b>269,912</b>	<b>286,659</b>	<b>278,197</b>	<b>294,197</b>	<b>273,980</b>	<b>16,000</b>	<b>(20,217)</b>
<b>Total Expense</b>	<b>448,120</b>	<b>496,690</b>	<b>472,954</b>	<b>514,357</b>	<b>518,593</b>	<b>41,403</b>	<b>4,236</b>
<b>Total Net Income (Loss)</b>	<b>55,640</b>	<b>(63,063)</b>	<b>3,963</b>	<b>(42,527)</b>	<b>(64,543)</b>	<b>(46,490)</b>	<b>(22,016)</b>