

Gateway Academy School Board Meeting Agenda
Thursday, Dec 04, 2025, 05:00-7:00 PM
Location: ParkPlace Eatery
Join Zoom Meeting
<https://gpacharter-org.zoom.us/j/87548930995?pwd=MmxsoaUpDLzItkoGFw18GhQpuSjcek.1>
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	Diana Girtain	The board meeting was called to order by Diana Girtain at 5:59 p.m., with board members Amy Arnold, Paul Dail, Diana Salazar, and Jessica Walker in attendance. Staff members in attendance and presenting at the meeting included Dave Armour, Jonada Munk, Amy Gibson, and Erin Waldman.	1 min
Public Comment	Public Attendees	No public comment	5 min
Consent Calendar	Diana Girtain	Paul moved to approved the October 28 minutes, Jessica seconded, all were in favor, and the motion passed.	3 min
Exhibit A Review (schedule overview)	Amy Arnold	<p>Amy discussed section 5d of Exhibit A about increasing choice of learning opportunities in Iron County. She said she chose this section because she was inspired by the recent groundbreaking ceremony for the new Andy Burt Center. She started sending kids to Gateway 17 years ago, and the main reason was because she wanted a choice. She said ICSD is great for so many students, but Gateway stands out because it goes above and beyond and gives another choice.</p> <p>Amy also gave her board walkthrough report, citing how much she loved seeing the one-on-one work and that kids are taught to their individual level. She was especially complimentary of the front desk staff for how welcome they make people feel.</p>	5 min
Director's Report	David Amour	<p>Dave presented his Director's Report, which included enrollment totals. Lost five onsite students and nine OpenEd students. Total enrollment is 2,171. However, the school will probably be getting close to 400 more OpenEd students at start of next term.</p> <p>Dave mentioned upcoming events, including festivals and the winter concert, and he recapped the groundbreaking event, adding that he was grateful for everyone who spoke and was pleased to see the Enoch mayor, as well as state charter board and school board representatives.</p> <p>He discussed other events since the October board meeting, including the Honor Society induction, Veterans Day event, International Day celebration, and Fall Carnival/Trunk or Treat, the latter of which had several community members attend who don't go to the school, which is great exposure.</p>	15 min
Expansion Committee Report	Amy Gibson	Amy presented and discussed two visuals that represent condensed versions of the Strategic Planning and the Expansion and Growth dashboard that will be posted to the website and can be physically distributed. Most of the information presented on the visuals has been	10 min

		<p>discussed in previous meetings; however, she also gave the board an update on moves by the Utah Legislature to consider a bill to eliminate ESPs and put them all into Utah Fits All, taking away the choice of LEAs to use services such as OpenEd. Gateway opposes this legislation but is also looking ahead at contingencies, such as revisiting the hybrid Discovery program.</p> <p>Amy also highlighted the section of the dashboard handout regarding the new early childhood program, saying the SCSB executive director would love GPA to amend its charter to include a preschool.</p>	
Early Learning Plan Goals	Erin Waldman	<p>Erin discussed the current status of the school's Early Learning Plan for literacy and math.</p> <p>1st goal: Last year, maintained percentage of first-grade students scoring at or above benchmark on Acadience math computation from BOY to EOY.</p> <p>2nd goal: Achieved goal to increase percentage of second-grade students scoring at or above benchmark on Acadience Reading Oral Reading Fluency from BOY to EOY by 2%.</p> <p>Erin also discussed the general state literacy and math goal in Acadience of 60% of students making "typical or above typical" progress on pathways of progress, which gives students a goal for growth, even though they may not necessarily hit proficiency. For math, averaging out K-3 puts students right at 60%, with kindergarten at 67% and other classes just below 60%. For literacy, the average is 64.5%, with grades 1-3 above 60% and kindergarten below.</p> <p>Amy Arnold asked about similar goals or data for middle school, to which Erin said there isn't a comparable screener to Acadience for middle school, and the school has to rely on RISE scores. There has been incremental growth in RISE, but it isn't really a screener.</p>	10 min
2025-26 School Year Calendar	David Armour	<p>Dave mentioned how ICSD is considering a four-day school week and that it is something that has been discussed in the past at Gateway. The school wants to make sure they are doing their due diligence to make sure we are doing what's best for the students.</p> <p>He said a survey was sent to staff and that he had created a folder of information for the board with the results, as well as potential calendars and links to research both in favor of and opposition to the idea.</p> <p>Dave asked the board to review this information for a more in-depth discussion in January. Amy Gibson discussed the considerable process to make the transition happen, with Dave adding that in order to make it happen this year, Gateway would have to go to the Charter Board in February.</p> <p>Jessica asked if there has been consideration of doing one thing for middle school versus something else for elementary, to which Dave replied that doing a pilot program might work.</p> <p>Paul said that if the school has to go to SCSB in February, it would be nice to see parent feedback by January, with Amy Arnold adding that her feedback as a parent would depend on what ICSD does.</p>	20 min

Strategic Plan Review	David Armour	<p>Dave presented two strategic plan documents, one which had the major completed items that have been removed from the draft document with the full panels. He will continue to add to the former document as more items are completed.</p> <p>This will come up again in July at the board's annual strategic planning meeting, including several items that are annual reporting items that the school doesn't have data on yet, such as the climate survey.</p> <p>A few highlights included:</p> <ul style="list-style-type: none"> • There will be a more formal RISE testing score report at the January meeting, but the important part, which has been hinted to at previous meetings, is that there was growth in ELA. • Continuing training on Montessori pillars schoolwide, and the current Montessori cohort is about halfway done. The staff participating in this cohort are excited and implementing those things in their classroom. • Continue to partner with Americorps and the math mentor program. He said that while the school was concerned they were going to lose math mentors, a grant came through, and there are more math mentors than previous years. <p>In general, Dave said that it is exciting to see that in the first year of this process, they completed two or three things, the second year saw six or seven items completed, and at the halfway point of this year, already completed nearly as many as last year.</p>	30 min
Finance Report	Jonada Munk	<p>Ada discussed the finance report for the month of October. They have finalized annual audit work and Utah grant applications, almost all of which have been approved. Also implemented new timekeeping software that has been mentioned at previous meetings.</p> <p>Ada said that, although it is not part of October, the state funding streams have been significantly updated as a result of GPA's higher enrollment. She will discuss this at greater length in the next meeting; however, one item that she said bears mentioning is the SPED funding drastically increased.</p> <p>Ada said she is part of a state focus group to discuss the funding approach for new and expanding charter schools in SPED.</p> <p>This funding increase will be helpful because, as discussed at previous meetings regarding the SPED program, the school has needed to draw from reserves to cover SPED program costs. This will be the first year the program will be self-sustaining in some ways.</p>	10 min
FY2024-25 Audit Report Review	Roger Carter/Ada Munk	<p>Financial Statements Copy</p> <p>Ada gave the audit report, saying there wasn't much to report. It was a clean audit. She said the state issues a large audit guide every year that her department reviews throughout the year. The guide is approximately 90% accounting but also has academic and board compliance elements.</p> <p>Ada said there is a single audit that is required for any school that receives more than \$1 million in federal funds, which includes Gateway because of the USDA loan; however, that was delayed this year because</p>	5 min

		of government shutdown.	
Action Items:			
None		Amy made a motion to adjourn, Diana S. seconded, and votes went as follows: Amy - yes, Diana S. - yes, Paul - yes, Jessica - yes. Meeting adjourned at 7:00 p.m.	
Discussion: Executive Session: In accordance with UCA 52-4-205 (for one or more of the following purposes):			
Action from closed session, if any:			

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 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 (Two Parent Majority or 5/7 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, 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.

DRAFT

Director's Report
January 29th, 2026

Enrollment Data

Grade	K	1	2	3	4	5	6	7	8	Total
December	65	65	55	63	65	61	59	51	51	535
January	65	63	55	63	65	60	60	51	50	533
Change	+0	-2	0	+0	+0	-1	+1	-0	-1	-3
On-site students:		530								
December	631	208	141	147	137	130	116	88	38	1636
January	762	318	216	215	179	161	135	86	38	2112
Change	+131	+110	+75	+68	+42	+31	+19	-2	+0	+476
Distance Ed		2112								
Total Students		2645								

Upcoming Events

- 01/29/26 Charter Day on the Hill
- 02/03/26 Shakespeare Performance
- 02/14/26 Valentine's Day
- 02/16/26 Presidents Day
- 02/19/26 Math Counts Competition
- 02/26/26 Board Meeting (Online)

Items & Updates

- Literacy Award
- Festival Number
- Christmas Concert
- School Update
- Montessori Conference

Facilities Projects

- Roof
- Lights

Community & Committees

- Expansion Committee

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.

Expansion and Growth

75%

Design Team

\$171,982.75/
\$230,000.00



14%

GC

\$962,410.29/
\$6,949,032.00



130%

Permits

\$29,797.26/
\$23,000



1%

Contingency

\$3591.78/
\$282,209.00



**"We are grounded
and thriving."**

What's happening in
legislation

SCSB-looking for new Executive Director

The Utah State Charter School Board (SCSB) is currently in the process of selecting a new Executive Director. During this transition, the Board has paused certain initiatives, including our preschool approval process. We are temporarily on hold until the SCSB provides guidance on how they would like schools to proceed once new leadership is in place. We will share updates as more information becomes available.

SB 34

Lawmakers are considering Public Education Revisions (SB 34), a bill that would update how student-to-teacher ratios are reported statewide. The proposal does not change class size requirements or require schools to adjust staffing. Instead, it standardizes how ratios are calculated and reported, using full-time equivalent teachers and median ratios to provide a clearer, more consistent picture of staffing across schools and charter schools. The intent is to improve transparency for policymakers and the public as education funding and staffing needs are discussed during the session.

USBE 5% Reduction

During the 2026 Utah Legislative Session, lawmakers asked the Utah State Board of Education (USBE) to model what a 5 percent reduction in the state's K-12 education budget might look like — roughly \$163 million in cuts or reallocations from the nearly \$6 billion public education budget. This request came from the Legislature's Public Education Appropriations Subcommittee as part of broader state budget tightening this year.

USBE held extended discussions to identify programs and services that could be trimmed or restructured. In early proposals, the board suggested approximately \$29.5 million in recommended reductions, far below the target, prompting further deliberations. Proposed changes under review have included eliminating early literacy software licenses that support K-3 readers, reducing administration funds for special needs opportunity scholarships, cutting UPSTART preschool readiness funding, and scaling back online professional learning for educators.

Other programs discussed as potential targets include vouchers and support for families choosing homeschool or private school options, dual immersion language programs, and mental health screening and suicide prevention services in schools — services that advocates say are vital for student well-being and have drawn strong community responses. Board members stressed that these were draft options, not final decisions, and that the Legislature itself will determine what ultimately stays or goes.



Program Expansion and Strategic Benchmarking- Recent School Visits

Rose Park Elementary – Public Montessori Preschool (funding ending next year)

- Observed a publicly funded Montessori preschool model to better understand program design, staffing, and sustainability challenges as Gateway plans for early childhood expansion under a different funding and licensing structure.
- Examined how Montessori principles are implemented in a public setting, with particular attention to classroom flow, materials, and transition points that inform our own early childhood center planning.
- Gained insight into risks and limitations of grant-dependent preschool models, reinforcing the importance of Gateway developing a stable, long-term early childhood program aligned with our mission and financial planning.

Ignite Entrepreneurial Academy – Montessori K-8

- Studied a Montessori K-8 model operating at scale to compare vertical alignment, adolescent programming, and long-term student progression with Gateway's existing K-8 framework.
- Reviewed how Ignite integrates innovation, entrepreneurship, and real-world learning into a Montessori structure, informing potential expansion of applied learning opportunities at Gateway.
- Used the visit as a benchmark to evaluate facilities, scheduling, and program coherence as Gateway prepares for future growth and expanded offerings.

Athenian Academy – Hybrid / Online Model

- Learned about Athenian Academy's in-house online school model, including structured "epic days" where online students attend campus-based learning experiences.
- Identified strong parallels between Athenian's model and Gateway's hybrid Discovery approach, validating our direction and providing concrete examples of successful implementation.
- Used the conversation to explore scalability, student engagement, and operational considerations for expanding Gateway's hybrid and online programming responsibly.



Tell us why you love our school

I love that the kids are encouraged to explore and research more when they express an interest. I love that my kids are given the opportunity to advance at their own paces. I love that there are several ways to learn. I love how involved Dave Armour is with the whole school and all the kids. I love how safe the school feels. #OurGatewayWhy

We've been at Gateway Preparatory Academy since 2015. I've had kids start kindergarten and go all the way through and still have one here. When I say we LOVE Gateway it's an understatement. I've had the privilege of being a parent and an employee here. Seeing it from the outside and in. These teachers and staff truly care about your students. From their education, to their well being, emotions and growth they care about it all. They help students beyond just education and everyday I'm in awe over it. Teachers that become permanent and students graduate and still wish them well. THEY CARE! Coworkers who become your people who truly care. It's the best!

Plus can we take a moment to appreciate all the fun field trips, ski trips, overnight 6th grade trips to show them one last time you care, fun days at school, art classes, music classes, science class and don't get me started on the schools play phenomenal!!! plus, just the everyday wonderful in between days filled with fun, laughter, love and learning.

My why!! Where do I begin? My kids LOVE going to school! Teacher/parent communication is top notch. We love that it's K-8. The drama classes and activities are exceptional. The Montessori way is the only way! ❤️

My Why: When looking for our child to start kindergarten we were looking for a school that felt like it had community. The teachers and staff are so welcoming. My daughters why: because its the best place ever!

My why... I am so thankful for Gateway it has been a huge blessing to our family. I can't imagine school anywhere else for them. Thank you Gateway teachers and Staff for always caring for my kids and giving them confidence to believe in themselves! #OurGatewayWhy

I love gateway because the teachers and even front desk make the kids a priority..... they go out of their way to ensure my kids are happy and safe

Why I love your school because everybody here is just great with everyone the staff guys are a great school for lots of children !! And my daughter loves it I heard about your school from my sister and I was like ooo I wanna get into that school and so far my daughter has loved it !! #ourgatewaywhy

NATIONAL

School

My Why: Gateway has been so good to my kids! The teachers take the time to get to know my kids and make them feel special, heard, appreciated and understood! The staff is so awesome and are always willing to go the extra mile if needed! (Also the meals in the lunchroom are always top notch! 😊)

choice

My why is having the struggle of putting your kid in the public school system and having so many kids in one class room that's hard to understand your child. I love how gateway has more focus on the kids and really love how the teacher get to know your child because they have the same one for 2 years. #OurGatewayWhy

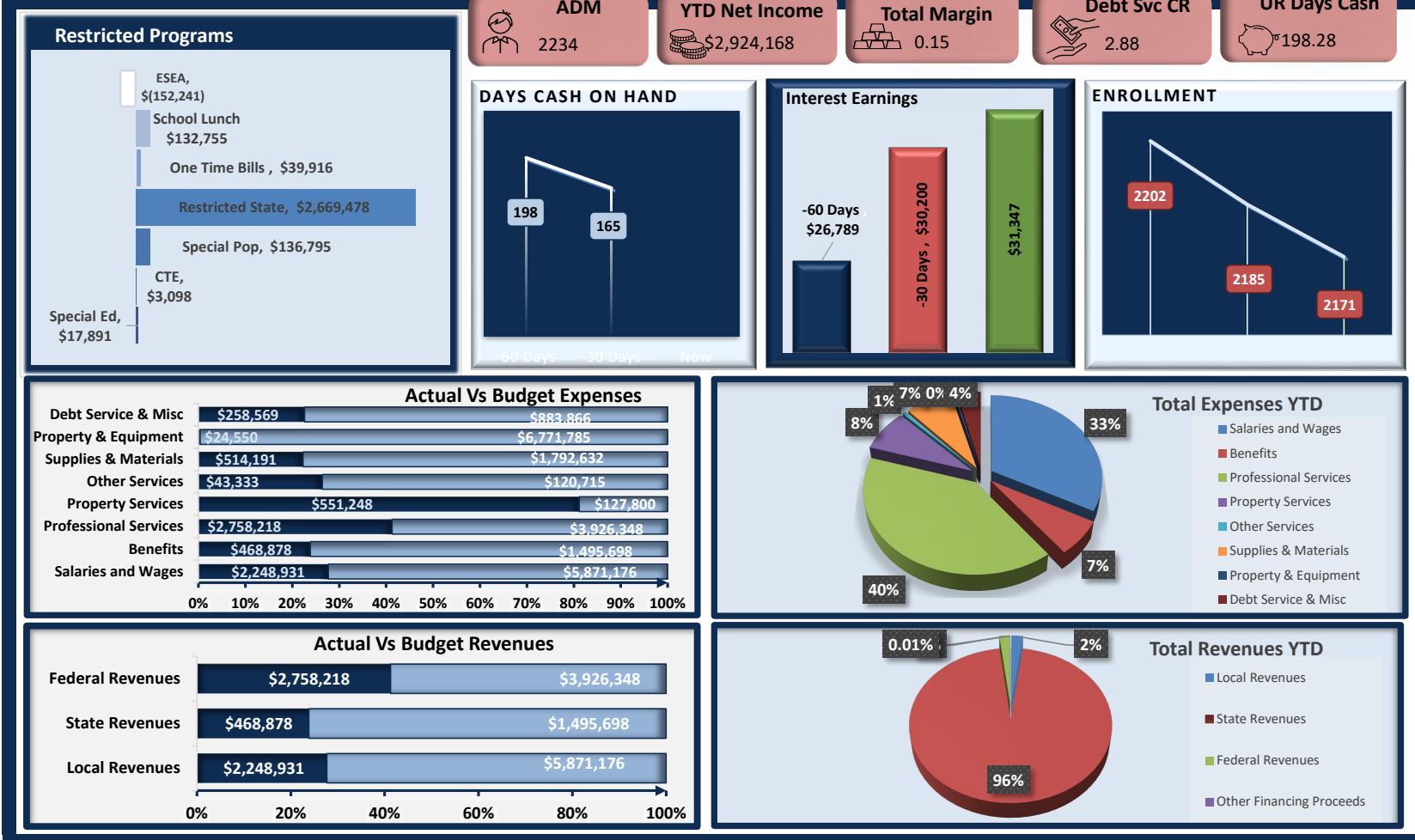
My why.... I've been hesitant with putting my child into the public school system and considered homeschooling. I did research and found Gateway Preparatory Academy. I liked how arts and music is introduced at a young age. I thoroughly enjoyed elementary school and wanted my child to enjoy it as well. So I chose Gateway. With this being her first year in school (kinder) enjoyment is an understatement. She begs me to go to school (even wakes up before me) and rushes me to tell me about her day expected that! She's always happy to tell me about her day and what's planned for the next day. The staff is amazing! #OurGatewayWhy

EEK

My why: I needed a more hands-on approach to learning and the admin, staff and teachers are amazing! For the past 5 1/2 yrs, I have been able to be a part of the teaching community, helping students find their joy in learning and I wouldn't want to teach anywhere else!!



Monthly Financial Scoreboard as of November 30th, 2025



Gateway Preparatory Academy
Income Statement- Board Report
1 Regular School - 07/01/2025 to 11/30/2025
41.67% of the fiscal year has expired

	September 2025	October 2025	November 2025	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
Net Income (Loss)						
Revenue						
002 Local Revenue						
005 Earnings on Investments	34,859.73	33,145.26	32,219.64	163,721.69	150,000.00	109.15%
009 Income-Sales & Admissions	-	-	-	-	4,500.00	-
010 Student Fees	1,184.00	923.00	60.00	2,387.00	4,620.00	51.67%
011 Income-Other Activities	45.00	155.56	15.00	215.56	400.00	53.89%
012 Fundraisers	-	2,503.29	4,760.91	7,272.20	4,600.00	158.09%
013 Local Donations	100.00	-	150.00	834.19	6,000.00	13.90%
014 Rental Income	-	225.00	-	270.00	7,000.00	3.86%
016 Other Local Income	16.33	80.00	(2,279.79)	(2,006.47)	2,400.00	-83.60%
Total 002 Local Revenue	36,205.06	37,032.11	34,925.76	172,694.17	179,520.00	96.20%

Line 005: Higher interest values due to a higher cash balance. The earnings will go down over the next year or so and until construction is over.

Line 012: The chocolate bar sales for band.

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021 State Revenue						
022 Regular Basic School K-12	457,847.40	457,847.41	2,000,564.89	3,831,954.50	5,494,168.81	69.75%
023 Restricted Basic- Sped Programs	103,422.98	103,422.98	103,422.98	515,344.88	851,920.57	60.49%
024 Restictred Basic- At Risk Add On	21,910.35	21,910.35	166,940.67	254,582.07	262,924.00	96.83%
025 Restricted Basic- Class Size Reduction	47,131.21	47,131.20	203,841.32	392,366.13	565,197.00	69.42%
027 Charter Base Funding	12,448.75	12,448.75	33,771.66	83,566.66	-	-
028 Flexible Allocation	40,838.51	40,838.52	159,508.35	322,862.40	489,900.00	65.90%
029 Charter Local Replacement	392,731.00	392,731.00	1,789,511.00	3,360,435.00	4,712,772.00	71.30%
031 Gifted and Talented Learning	-	-	-	-	6,980.00	-
032 Salary Supplement for Highly Needed Educators	2,385.94	2,385.95	2,385.94	11,929.73	28,631.35	41.67%
033 Teachers Materials & Supplies	-	-	-	11,112.00	13,887.00	80.02%
034 Educator Salary Adjustment	41,309.94	41,309.94	60,490.50	225,730.26	495,719.00	45.54%
035 Education Support Professional Bonus	-	57,370.00	-	57,370.00	45,108.00	127.18%
036 Educator Professional Time	-	-	-	61,591.23	76,979.76	80.01%
037 School LAND Trust Program	-	-	-	114,360.82	114,360.82	100.00%
038 Teacher and Student Success Program	20,076.78	20,076.78	20,076.78	100,383.90	240,921.00	41.67%
039 Student Health And Counseling Program	-	-	-	-	45,100.00	-
040 Beverly Taylor Sorenson Arts	-	-	17,500.00	17,500.00	36,000.00	48.61%
041 Digital Teaching & Learning	-	-	-	-	33,965.00	-
042 Computer Science Initiative	-	-	-	-	20,000.00	-
043 School Safety & Support	-	-	-	-	1,058,000.00	-
049 Other Non-MSP USBE Revenue	7,278.23	4,000.00	-	11,278.23	17,800.00	63.36%
050 Other Non-USBE State Revenue	1,724.50	6,563.94	8,756.00	17,044.44	6,445.27	264.45%
Total 021 State Revenue	1,149,105.59	1,208,036.82	4,566,770.09	9,389,412.25	14,616,779.58	64.24%

Line 035: Paid out the non licensed staff instructional support bonuses allotted during the Spring 2025 legislative session.

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071 Federal Revenue						
072 IDEA B-Disabled	-	-	-	-	152,713.00	-
073 Title I Disadvantaged	-	-	-	-	140,247.00	-
074 Title II Teacher Improvement	-	-	-	-	18,883.00	-
080 Other Federal Revenue	-	73,005.95	-	73,005.95	17,600.00	414.81%
Total 071 Federal Revenue	-	73,005.95	-	73,005.95	329,443.00	22.16%
091 Other Financing Sources						
093 Proceeds from Loan Agreements	-	-	-	-	3,500,000.00	-
094 Proceeds from Capital Leases	-	-	-	-	1,845,685.00	-
095 Proceeds of Sales of Fixed Assets	1,000.00	-	-	1,000.00	-	-
Total 091 Other Financing Sources	1,000.00	1,000.00	-	1,000.00	5,345,685.00	0.02%
Total Revenue	1,186,310.65	1,318,074.88	4,601,695.85	9,636,112.37	20,471,427.58	47.07%

Line 071: No federal funds draws have been processed for this fiscal year yet.

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Expense						
102 Salaries 100						
103 Wages - Supervisors & Dir Staff	31,108.28	31,729.87	32,970.19	142,298.41	229,250.00	62.07%
104 Wages - Principals & Directors	15,022.50	14,022.50	15,522.50	72,612.50	363,858.00	19.96%
105 Wages -Teachers	244,415.78	256,174.15	232,644.38	969,610.37	2,424,443.00	39.99%
106 Wages -Teachers-Special Ed	37,154.55	38,910.36	32,346.64	145,958.40	417,534.00	34.96%
107 Wages - Substitute Teachers	2,607.04	3,756.57	4,138.62	10,830.95	46,800.00	23.14%
108 Wages - Other Licensed Salaries	25,743.67	27,910.63	24,503.90	102,720.92	260,503.00	39.43%
109 Wages - Other Admin/Support Staff	34,524.00	29,024.00	35,024.00	158,197.40	352,888.00	44.83%
110 Wages - Aides & Parapro	96,668.75	58,626.61	71,890.57	271,788.83	671,376.00	40.48%
111 Wages - SpEd Aide & Parapro	44,878.90	41,708.43	57,185.50	176,041.14	570,657.00	30.85%
112 Wages - Bus Drivers	10,582.05	8,346.87	9,781.88	34,354.34	115,123.00	29.84%
113 Wages - Maintenance & Custodial	10,617.39	8,508.01	10,816.07	46,969.51	123,480.00	38.04%
114 Wages - Computer & Tech	5,468.08	4,468.08	5,968.08	24,840.40	53,215.00	46.68%
116 Wages - Other Salaries	-	1,111.11	1,111.11	2,222.22	40,000.00	5.56%
Total 102 Salaries 100	558,790.99	524,297.19	533,903.44	2,158,445.39	5,669,127.00	38.07%
121 Benefits 200						
122 Social Security & Medicare Tax	35,978.61	32,226.33	38,488.85	140,656.42	423,206.00	33.24%
123 Retirement Expense	28,317.77	28,862.75	32,679.87	121,430.87	339,998.00	35.72%
124 Health Benefits	94,447.20	42,316.29	(11,504.01)	175,547.23	653,252.00	26.87%
125 Workers Comp	3,730.12	1,897.75	1,264.43	7,736.85	30,757.00	25.15%
126 Unemployment Insurance	2,089.50	2,252.83	2,093.06	8,751.35	12,601.00	69.45%
127 Other Employee Benefits	520.00	520.00	520.00	2,600.00	9,000.00	28.89%
Total 121 Benefits 200	165,083.20	108,075.95	63,542.20	456,722.72	1,468,814.00	31.09%

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131 Purchased Prof & Tech Services 300						
133 Professional Educational Services	903,763.37	867,589.43	860,199.43	2,643,372.12	3,726,765.00	70.93%
134 Employee Training & Development	-	623.00	550.00	47,069.74	80,608.00	58.39%
135 Education Support Services	1,465.00	3,760.00	3,090.00	8,315.00	61,100.00	13.61%
136 Administrative Support Services	18,016.25	8,500.00	1,924.00	40,440.25	375.00	10,784.07%
137 Legal and Accounting	8,400.00	3,150.00	-	14,306.25	25,000.00	57.23%
140 Other Purchased Services	1,022.26	2,040.19	229.76	3,943.13	26,000.00	15.17%
Total 131 Purchased Prof & Tech Services 300	932,666.88	885,662.62	865,993.19	2,757,446.49	3,919,848.00	70.35%
151 Purchased Property Services 400						
152 Utilities Expenses	970.32	991.46	959.39	4,581.18	11,600.00	39.49%
153 Cleaning Services	-	-	-	-	3,200.00	-
154 Repair & Maint- Comp & Tech	473.41	398.32	381.57	4,018.66	7,000.00	57.41%
155 Repair & Maint- Facilities & Custodial	1,604.71	2,218.90	459.24	4,923.75	73,000.00	6.74%
156 Repair & Maintenance- Transportation	4,835.78	225.00	-	7,241.07	15,000.00	48.27%
157 Rentals	130.00	130.00	130.00	1,477.72	10,000.00	14.78%
158 Construction Services	-	473,261.69	-	552,126.69	7,376,785.38	7.48%
Total 151 Purchased Property Services 400	8,014.22	477,225.37	1,930.20	574,369.07	7,496,585.38	7.66%
171 Other Purchased Services 500						
173 Insurance Expense	-	-	-	25,850.00	29,200.00	88.53%
174 Telephone & Internet	354.74	338.92	375.30	4,270.70	4,600.00	92.84%
175 Other Communication Expense	140.00	140.00	140.00	700.00	1,900.00	36.84%
176 Postage & Mailing Expense	20.99	20.99	411.24	718.30	2,500.00	28.73%
178 Printing & Binding Services	100.00	424.33	53.48	1,103.40	7,600.00	14.52%
179 Advertising- Administration	29.77	36.86	30.73	158.04	5,000.00	3.16%
180 Travel- Staff Travel & Mileage	653.62	95.17	150.92	1,355.16	21,960.00	6.17%
181 Travel- Field Trips	917.68	3,253.86	-	9,162.54	46,775.00	19.59%
Total 171 Other Purchased Services 500	2,216.80	4,310.13	1,161.67	43,318.14	119,535.00	36.24%

Line 136: Paid the engineering fees - budget revision needed for this line item.

Line 158: Paid GC Pay App #3 and Enoch City fees

Gateway Preparatory Academy
Income Statement- Board Report
1 Regular School - 07/01/2025 to 11/30/2025
41.67% of the fiscal year has expired

	Septembet 2025	October 2025	November 2025	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
191 Supplies 600						
192 Classroom Supplies	5,266.35	5,226.11	6,213.49	50,323.25	84,500.00	59.55%
193 Employee Motivation	299.09	29.90	5,865.72	8,686.37	15,000.00	57.91%
194 Employee Training Supplies	-	-	-	-	500.00	-
195 Special Ed Supplies	1,080.00	281.28	-	4,205.09	8,276.00	50.81%
196 Administration Supplies	667.49	572.63	1,356.55	8,253.00	7,500.00	110.04%
197 Board Supplies	-	-	125.26	1,196.25	3,000.00	39.88%
200 Maintenance & Custodial Supplies	4,720.45	4,582.72	1,459.18	19,530.43	125,000.00	15.62%
201 Transportation	730.86	1,993.70	68.70	3,558.18	8,500.00	41.86%
202 Energy- Electricity & Natural Gas	5,903.94	3,943.57	3,296.50	19,815.03	60,000.00	33.03%
203 Textbooks & Instructional Software	4,510.63	15,336.82	1,518.22	57,661.74	72,915.00	79.08%
204 Library Books & Supplies	22.11	-	824.67	1,083.95	3,000.00	36.13%
205 Computer & Tech Supplies	92,808.07	139.04	1,750.87	178,007.94	126,630.92	140.57%
206 Computer & Tech Software	-	-	-	1,875.05	9,100.00	20.60%
206 Motor Fuel & Oil	899.28	2,055.97	1,559.59	4,514.84	20,000.00	22.57%
207 Parent Committee	22.85	568.33	-	673.49	5,500.00	12.25%
208 Student Programs	339.83	388.20	1,029.70	1,944.02	19,230.00	10.11%
209 Fundraising	-	3,000.00	-	3,000.00	-	-
Total 191 Supplies 600	117,270.95	38,118.27	25,068.45	364,328.63	568,651.92	64.07%
221 Property (Equipment) 700						
222 Land & Site Improvement	-	-	-	-	275,000.00	-
226 Equipment-Tech Hardware/Software	-	-	-	24,550.00	20,000.00	122.75%
227 Equipment- Facilities	-	-	-	-	50,000.00	-
Total 221 Property (Equipment) 700	-	-	-	24,550.00	345,000.00	7.12%

Gateway Preparatory Academy
Income Statement- Board Report
1 Regular School - 07/01/2025 to 11/30/2025
41.67% of the fiscal year has expired

	Septembet 2025	October 2025	November 2025	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
241 Other Objects 800						
242 Dues and Fees	-	-	5,557.50	16,874.50	22,500.00	75.00%
243 Interest Paid- Loans	28,203.35	28,117.75	28,031.78	141,014.89	334,798.95	42.12%
244 Principal Paid- Loans	20,135.50	20,221.10	20,307.07	100,679.36	525,267.25	19.17%
246 Other Misc Expenditures	-	-	-	-	1,300.00	-
Total 241 Other Objects 800	48,338.85	48,338.85	53,896.35	258,568.75	883,866.20	29.25%
Total Expense	1,832,381.89	2,086,028.38	1,545,495.50	6,637,749.19	20,471,427.50	32.42%
Total Net Income (Loss)	(646,071.24)	(767,953.50)	3,056,200.35	2,998,363.18		0.08,747,953,975.00%

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 11/30/2025
41.67% of the fiscal year has expired

	Septembet 2025	October 2025	November 2025	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
Net Income (Loss)						
Revenue						
002 Local Revenue						
006 Food Sales to Students	6,182.15	5,897.15	5,737.04	25,247.20	25,000.00	100.99%
007 Food Sales to Adults	546.50	530.35	286.15	1,572.15	2,000.00	78.61%
008 Food Service-Other Revenue	89.50	70.55	516.60	715.10	1,050.00	68.10%
Total 002 Local Revenue	6,818.15	6,498.05	6,539.79	27,534.45	28,050.00	98.16%

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 11/30/2025
41.67% of the fiscal year has expired

	Septembet 2025	October 2025	November 2025	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
021 State Revenue						
044 Food Service State Revenue		10,606.50	6,472.50	17,079.00	70,000.00	24.40%
Total 021 State Revenue	-	10,606.50	6,472.50	17,079.00	70,000.00	24.40%

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 11/30/2025
41.67% of the fiscal year has expired

	Septembet 2025	October 2025	November 2025	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
071 Federal Revenue						
075 Food Service - Paid		- 7,778.10	4,746.50	12,524.60	36,000.00	34.79%
076 Food Service - Free & Reduced Lunch		- 42,484.72	25,311.60	67,796.32	200,000.00	33.90%
077 Food Service - Breakfast Reimbursement		- 14,947.50	9,406.04	24,353.54	65,000.00	37.47%
078 Food Service - Other Federal Revenue	951.71	1,974.29	3,759.34	6,685.34	55,000.00	12.16%
Total 071 Federal Revenue	951.71	67,184.61	43,223.48	111,359.80	356,000.00	31.28%
Total Revenue	7,769.86	84,289.16	56,235.77	155,973.25	454,050.00	34.35%

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 11/30/2025
41.67% of the fiscal year has expired

	Septembet 2025	October 2025	November 2025	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
Expense						
102 Salaries 100						
115 Wages - Food Services	23,601.22	19,824.28	25,807.52	90,485.41	202,049.00	44.78%
Total 102 Salaries 100	23,601.22	19,824.28	25,807.52	90,485.41	202,049.00	44.78%
121 Benefits 200						
122 Social Security & Medicare Tax	1,824.80	1,514.27	1,971.96	6,932.07	15,190.00	45.64%
123 Retirement Expense	720.41	642.41	837.41	3,274.18	6,326.00	51.76%
124 Health Benefits	125.67	962.96	150.47	1,545.58	4,113.00	37.58%
125 Workers Comp	-	267.25	-	267.25	725.00	36.86%
126 Unemployment Insurance	35.14	25.72	33.21	136.45	530.00	25.75%
Total 121 Benefits 200	2,706.02	3,412.61	2,993.05	12,155.53	26,884.00	45.21%

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 11/30/2025
41.67% of the fiscal year has expired

	Septembet 2025	October 2025	November 2025	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
131 Purchased Prof & Tech Services 300						
134 Employee Training & Development	-	6.09	400.00	406.09	6,000.00	6.77%
140 Other Purchased Services	-	365.00	-	365.00	500.00	73.00%
Total 131 Purchased Prof & Tech Services 300	-	371.09	400.00	771.09	6,500.00	11.86%
151 Purchased Property Services 400						
155 Repair & Maint- Facilities & Custodial	-	246.89	450.25	819.03	6,500.00	12.60%
157 Rentals	89.95	89.95	89.95	449.75	1,500.00	29.98%
Total 151 Purchased Property Services 400	89.95	336.84	540.20	1,268.78	8,000.00	15.86%
171 Other Purchased Services 500						
174 Telephone & Internet	14.52	-	29.20	86.68	180.00	48.16%
180 Travel- Staff Travel & Mileage	-	-	-	(71.53)	1,000.00	-7.15%
Total 171 Other Purchased Services 500	14.52	-	29.20	15.15	1,180.00	1.28%

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 11/30/2025
41.67% of the fiscal year has expired

	Septembet 2025	October 2025	November 2025	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
191 Supplies 600						
199 Food and Supplies	31,437.55	31,717.43	22,042.59	124,892.82	272,770.00	45.79%
206 Computer & Tech Software	-	-	-	580.00	1,210.00	47.93%
Total 191 Supplies 600	31,437.55	31,717.43	22,042.59	125,472.82	273,980.00	45.80%
Total Expense	57,849.26	55,662.25	51,812.56	230,168.78	518,593.00	44.38%
Total Net Income (Loss)	(50,079.40)	28,626.91	4,423.21	(74,195.53)	(64,543.00)	114.96%

Gateway Preparatory Academy
Balance Sheet- Board Report
07/01/2025 to 11/30/2025

Assets	
Cash	
Operating cash	
Regular Checking	11,175,134
Lunch Account	202,682
PTIF Unrestricted	24,607
Total Operating cash	<u>11,402,423</u>
Restricted cash	
Interest Payment & Savings	2
PTIF-USDA Restricted	174,216
Total Restricted cash	<u>174,218</u>
Total Cash	<u>11,576,641</u>
Accounts receivable	
Local	383
State	1
Sales tax receivable	1,971
Total Accounts receivable	<u>2,355</u>
Prepaid and other assets	
Prepaid expense	20,861
Deposits	3,000
Total Prepaid and other assets	<u>23,861</u>
Total Assets	<u>11,602,857</u>

Gateway Preparatory Academy
Balance Sheet- Board Report
07/01/2025 to 11/30/2025

Liabilities and fund balance

Liabilities

Accounts payable

Accounts payable	14,234
Payroll and benefits payable	131,924
P-Card liabilities	28,893
Total Accounts payable	<u>175,052</u>

Other current liabilities

Accrued salaries and wages	256,499
Accrued retirement liability	64,312
Accrued other benefits liability	965
Total Other current liabilities	<u>321,776</u>

Total Liabilities

496,828

Fund balance

Unrestricted fund balance-beginning	8,181,862
Net income	2,924,168
Total Fund balance	<u>11,106,030</u>

Total Liabilities and fund balance

11,602,857



December 8, 2025

To the Board of Directors
Gateway Preparatory Academy
Syracuse, Utah

We have audited the financial statements of Gateway Preparatory Academy as of and for the year ended June 30, 2025, and have issued our report thereon dated November 17, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated April 7, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether Gateway Preparatory Academy complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Gateway Preparatory Academy's major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Gateway Preparatory Academy solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of Gateway Preparatory Academy's major federal program compliance, is to express an opinion on the compliance for each of Gateway Preparatory Academy's major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the Gateway Preparatory Academy's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated November 17, 2025. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated December 8, 2025.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Gateway Preparatory Academy is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such sensitive accounting estimates were identified.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There were no financial statement disclosures that we consider to be particularly sensitive or involve significant judgement.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. There were no uncorrected or corrected misstatements unidentified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We did not identify any circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated December 8, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Gateway Preparatory Academy, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Gateway Preparatory Academy's auditors.

This report is intended solely for the information and use of the Board of Directors and management of Gateway Preparatory Academy and is not intended to be, and should not be, used by anyone other than these specified parties.

Erik Bailey LCP

Ogden, Utah

Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2025

Gateway Preparatory Academy

Gateway Preparatory Academy
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June 30, 2025

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**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

The Board of Directors
Gateway Preparatory Academy
Enoch, Utah

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and the major fund of Gateway Preparatory Academy (the School), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School's basic financial statements and the related notes to the financial statements and have issued our report thereon dated November 17, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is fluid and cursive, with "Eide" and "Baily" connected by a single stroke, and "LLP" in a smaller, separate area.

Ogden, Utah
November 17, 2025



Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

The Board of Directors
Gateway Preparatory Academy
Enoch, Utah

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Gateway Preparatory Academy's (the School) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the School's major federal program for the year ended June 30, 2025. The School's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2025.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance

requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities and the major fund of the School as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School's basic financial statements. We issued our report thereon dated November 17, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Ogden, Utah
December 8, 2025

Gateway Preparatory Academy
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Expenditures
<u>U.S. Department of Education</u>			
Passed Through the Utah State Office of Education:			
Special Education Cluster			
Special Education Grants to States	84.027	FTFL, STAC	\$ 135,648
Special Education Preschool Grants	84.173	PRE	2,583
Total Special Education Cluster			<u>138,231</u>
Title I Grants to Local Educational Agencies	84.010	TFT	130,164
Supporting Effective Instruction State Grants	84.367	FT	18,285
English Language Acquisition State Grants	84.365	ELFT	2,279
Student Support and Academic Enrichment Program	84.424	4AFT	10,626
Stronger Connections Technical Assistance and Capacity Building (SCTAC) Grant Program	84.424H	4FFT	55,019
Education Stabilization Funds			
COVID-19 Elementary and Secondary School Education Relief III ARP	84.425U	ARPF, ARPL	<u>35,023</u>
Total Education Stabilization Funds			<u>35,023</u>
Total U.S. Department of Education			<u>389,627</u>
<u>U.S. Department of Agriculture</u>			
Passed through Utah State Office of Education:			
Child Nutrition Cluster			
National School Lunch Program	10.555	13133UT1311N1099	540,542
Total Child Nutrition Cluster			<u>540,542</u>
Community Facilities Loans and Grants	10.766	N/A	2,822,371
Total U.S. Department of Agriculture			<u>3,362,913</u>
Total Federal Financial Assistance			<u>\$ 3,752,540</u>

Gateway Preparatory Academy
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Gateway Preparatory Academy (the School) under programs of the federal government for the year ended June 30, 2025. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Gateway Preparatory Academy, it is not intended to and does not present the financial position, changes in net position, or changes in fund balance of Gateway Preparatory Academy.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Note 3 - Indirect Cost Rate

The School has not elected to use the de minimis cost rate.

Note 4 - Loan Programs

Expenditures reported in this schedule consist of the beginning of the year outstanding loan balance plus advances made on the loan during the year. The outstanding balance at June 30, 2025 was \$2,759,913.

Gateway Preparatory Academy
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

Section I – Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516 (a):	No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Federal Financial Assistance Listing</u>
Community Facilities Loans and Grants	10.766
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Gateway Preparatory Academy
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

Fee and Fine Schedule for 2026-2027

Definitions from [53G-7-501](#):

A **curricular activity** is a school-sponsored program, course, or activity designed to deliver instruction. It takes place only during school hours and is supported by an LEA.

An **extracurricular activity** is a school-supported program, course, or activity that is not directly related to required instruction. It is separate from curricular and co-curricular activities but still provided or sponsored by an LEA.

A **co-curricular activity** is an extension of a curricular activity that takes place outside regular school hours. It is included in an instructional plan, supervised by an educator, supported by an LEA, and connected to a required school day activity, course, or program.

Gateway Preparatory Academy Middle School Fee Schedule for 2026-2027

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
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
Roaring Raptors	\$10	Optional	Extra-curricular	Y	Students can participate in Quarterly 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.
MS Dance	\$3	Optional	Extra-curricular	Y	Admission to the MS dance
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 \$10 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: \$449 (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 2025-2026				
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.
ELA Book Replacement	\$15	Required if student misplaces or destroys a classroom book	N	Flat fine used to replace missing ELA book.
Chromebook Damage	\$250	Required if student violates the Acceptable Use Policy (8.1)	N	Students are responsible for damage above and beyond normal wear and tear.

Board Approved:
3/27/25

Gateway Preparatory Academy Final Report 2024-2025

2024 - 2025

Please Finish your Final Report Submission

Financial Proposal and Report

This report is automatically generated from the approved School Plan (entered in spring of 2024), Amendments, and the LEA's data entry of the School LAND Trust expenditures coming from the Utah Public Education Finance System (UPEFS).

Description	Planned Expenditures (entered by the school)	Amended Expenditures (Refer to bottom of Report)	Actual Expenditures (entered by the LEA)
Carry-Over from 2023-2024	\$0.00	\$0.00	\$0.00
Distribution for 2024-2025	\$100,666.69	\$0.00	\$100,666.69
Total Available for Expenditure in 2024-2025	\$100,666.69	\$0.00	\$100,666.69
Salaries and Benefits	\$60,666.69	\$0.00	\$37,535.38
Contracted Services	\$0.00	\$0.00	\$0.00
Professional Development	\$0.00	\$0.00	\$0.00
Student Transportation Field Trips	\$0.00	\$0.00	\$0.00
Books Curriculum Subscriptions	\$0.00	\$0.00	\$0.00

Description	Planned Expenditures (entered by the school)	Amended Expenditures (Refer to bottom of Report)	Actual Expenditures (entered by the LEA)
Technology Related Supplies	\$40,000.00	\$0.00	\$8,073.00
Hardware, etc.	\$0.00	\$0.00	\$0.00
Software	\$0.00	\$0.00	\$3,570.29
Technology Device Rental	\$0.00	\$0.00	\$0.00
Video Communication Services	\$0.00	\$0.00	\$0.00
Repair Maintenance	\$0.00	\$0.00	\$0.00
General Supplies	\$0.00	\$0.00	\$0.00
Services Goods Fees	\$0.00	\$0.00	\$0.00
Other Needs Explanation	\$0.00	\$0.00	\$0.00
Non Allowable Expenditures <small>(The land trust system is incorrectly recognizing this expenditure in the wrong section, however this is an allowable expenditure within the plan)</small>	\$0.00	\$0.00	\$51,488.02
USBE Administrative Adjustment - Scroll to the bottom to see Comments.			\$0.00
Total Expenditures	\$100,666.69	\$0.00	\$100,666.69
Remaining Funds (Carry-Over to 2025-2026)	\$0.00		\$0.00

Answer Non-Allowable Expenditures and Expenditures Needing Explanation

Goal Statement

By the Spring of 2025, Gateway Preparatory Academy will increase proficiency in every grade on all RISE assessments by 2%.

Academic Area

- English/Language Arts
- Mathematics
- Science

Measurements

Measurements

This is the measurement identified in the plan to determine if the goal was reached.

Using final Rise data, our ELA school average increased by 8% to 39%. Our Mathematics school average increased by 7% to 32%. The one area that decreased by 2% was science. Our school average for science at the end of the 2022-23 school year is 42%. We will use Rise assessments from the 2024-25 academic year to monitor progress in all listed goal academic areas.

Please choose one of the following two options to complete the Measurements section:

1. Explain how academic performance was improved or not, and describe how the before and after measurement data supports the improvement.
2. Explain how academic performance was improved or not, and attach measurement data from before and after plan implementation in the Attachments Section below. (If you choose this option, please put a note in your explanation to "see attached document").

Using final Rise data, our ELA school average increased by 2% to 41% (Previous 39%). Our Mathematics school average increased by 3% to 31% (Previous 28%). Our Science school average

increased by 2% to 44% (Previous 42%). We will use Rise assessments from the 2025-26 academic year to monitor progress in all listed goal academic areas.

Action Plan Steps and Expenditures

[close](#)

These are the Action Steps identified in the plan to reach the goal:

1. Provide teachers with instructional coaching and professional development on assessment practices leading to improved instruction and student learning.
2. Hire trained support staff to work with small groups on targeted core standards.
3. Train teachers on new programs to ensure fidelity and effectiveness.
4. Purchase additional technology to maintain a 1:1 ratio for the student to technology, including iPads, Chromebooks, PC computers. The purchase of this technology will provide every student an individual opportunity to access curriculum and intervention curriculum that supports academic achievement in ELA, Math, and Science.
5. Repair/replace any educational technology that is non-functional.

Were the Action Steps (including any approved Funding Changes described below) implemented and associated expenditures spent as described?

Yes

No

Category	Description	Estimated Cost
Technology related supplies < \$5,000 each - devices, computers, E-readers, flash drives, cables, monitor stands	Purchase additional Chrome books, iPads, and other classroom technology to ensure 1:1 ratio for 21st century learning.	\$40,000.00
Salaries and Benefits (teachers, aides, specialists, productivity, substitutes)	We will hire additional support staff for middle school math and we will also hire additional support staff to assist with math and reading intervention small groups throughout the school. Maintain an ELL-endorsed teacher to impact the academic growth of an underserved, at-risk population and to provide ELA and Writing intervention as needed. Provide instructional coaching to increase the effectiveness of our teachers in their designated area.	\$60,666.69
	Total:	\$100,666.69

Summary of Estimated Expenditures

Category	Estimated Cost (entered by the school)
Salaries and Benefits (teachers, aides, specialists, productivity, substitutes)	\$60,666.69
Technology related supplies < \$5,000 each - devices, computers, E-readers, flash drives, cables, monitor stands	\$40,000.00
Total:	\$100,666.69

Council Plan Approvals

Number Approved	Number Not Approved	Number Absent	Vote Date
6	0	1	2024-01-25

Comments

Date	Name	Comment
2024-03-05	Kira Bennett	The only fix that needs to be made is updating the academic area section. This is only academic areas that will be measured with RISE. RISE measure ELA, math, and science. It does not measure technology/library/media. You are using technology as a means to increase students achievement in ELA, Math, and Science, which is appropriate for an action step. Please remove this as an academic priority area and resubmit.

BACK

Land Trust School Safety and Digital Citizenship Report SY25

January 29, 2026

Digital Citizenship

Filters

- What filters are being used and how do they work?
 - Netsweeper for internet filtering, GoGuardian for teacher management
- Are there different settings used for different grades and school levels?
 - Filtering is the same for all students, teachers have reduced filtering. GoGuardian used in grades 4-8
- What is the district filtering policy on frequently used sites such as YouTube, Google Images, Weebly, etc.?
 - Netsweeper filters by content, unless a site is on the blacklist. Teachers can block any website or allow only specific websites during a “scene” through GoGuardian. None of these are unilaterally filtered for all.
- Are there management tools used that allow teachers to digitally monitor student use or limit access to some applications or sites?
 - GoGuardian
- Are there management systems available (MDM, Chrome management, LanSchool, etc.) that can add additional supervision and appropriately limit access?
 - Google Admin management allows for email supervision and management as well as extension management.
 - **Jamf School allows for comprehensive management of iPads for both staff and students.**
- District capabilities to change filtering, settings and management tools based on best practices, technological limitations, and funding. Where applicable, districts could include what is provided in connection with e-rate funding.
 - We have a great amount of control over changing filters, settings, etc. Our tech team and teachers have had some recurring struggles with iBoss and the tech team has recently replaced it with Netsweeper Feb 1, 2023.

Training

- What resources does the district provide concerning educating students on safe internet use and digital citizenship? Explain training currently provided to students and parents.
 - Students:
 - Andrea Sharp provides digital citizenship instruction in 2-3rd grade Math Enrichment. She uses the curriculum available online from Common Sense Education. 4th-6th grade receive lessons from Dave Cowley in their Digital Technology classes. 6th graders receive digital citizenship instruction in Digital Literacy (half year required course), and best practices are taught in other middle school mentor courses. K/1 students received Common Sense Education for digital citizenship in their regular classroom.
 - Gateway sends home a parent email that suggests the parents go to the link for Common Sense Education resources. A letter is sent home too. It issues a

challenge to parents to speak to their students about Internet safety. It also includes the link for the curriculum.

- What is the protocol for students, employees, and parents in district schools when inappropriate content is accessed?
 - First, the filter sends a notice to the tech team, Director and School Counselor.
 - Next, the Director or School Counselor meets with the student (and sometimes the parent depending on severity and intent) to teach reasons and better strategies and create commitments and consequences with the student.
 - Parents and teacher(s) are notified if consequences include home or school changes to access, etc., that plan is also shared.
 - Following consequences, often a follow up meeting happens.
 - In extreme cases where laws are broken, law enforcement is invited with parent permission to discuss legal ramifications of the error with the student.

Instructional Practices

- What devices are being used and how are students using them?
 - iPads in Sped and Lower Elementary
 - Chromebooks throughout the school
 - Lab computers in rooms 202 and 209 (teacher supervised)
 - Curricular supports and assessment tools
- What are the main applications, programs, and sites used in different classes, grade levels, and subject areas?
 - K-3; Lexia Core5, iReady, Aleks, and all other Clever content reviewed and approved by administration and classroom teacher.
 - 4-5; Lexia Core5 & PowerUp, Aleks, iReady (intervention), Study Island, and all other Clever content reviewed and approved by administration and classroom teacher.
 - Sped & MS: ReadWorks, Lexia PowerUp, Aleks, Summit Platform (Gradient Learning), Illustrative Math, Desmos, SORA
- What supervision practices are in place when students are online?
 - Teacher and aide circulation and proximity, GoGuardian scenes & monitoring

Incidents & Threats

- What are the school rules when inappropriate information appears for students, staff and parents?
 - Notify admin immediately. We assess and take appropriate action to teach, remediate, and solve technical issues with filtering and software.
- Are there safe reporting procedures for students, staff, and parents? How does the school balance access and safety that is grade-level appropriate?
 - Besides filtered notifications, human notifications come as visits to the office or emails by staff or students.
- What does the administration see as important opportunities for students related to constructive, proactive technology use?
 - Framing education for using technology as a TOOL, not a TOY.
 - Accessing interest and current trends when appropriate to make the learning relevant and

engaging.

- What does the administration see as the greatest internet threats for students?
 - Social Media as an access point for distraction, inappropriate content, and cyberbullying, along with societal expectations for early device and social media use (younger than ever, more apps with fewer controls)
 - Unfiltered, unregulated, and unguided technology use at home and in public places leads to a lack of self-control or addiction, including insufficient parental involvement, regular communication, and familiarity with student technology use, applications, and practices.
- What are the policies in place for tablets, cell phones, etc. brought from home?
 - We do not allow devices from home to be used on campus, as we provide nearly 1-1 devices for school use. Many of our students do bring devices, but they should remain off and inside backpacks.

School Safety

- Information appropriate for councils relating to building and ground safety, screening and training for school staff, access for non-custodial parents, and crisis and emergency response protocol.
 - Board walk-throughs, admin walk-through, and teacher feedback drive our building and ground safety checks.
 - Staff are trained in staff meetings for issues that come up during the school year, and at the beginning of the year or beginning of larger projects.
 - The office staff is constantly aware of cases where protective orders or custody issues prevent a person from coming onto campus or picking up children; in these cases, we keep the doors locked and have an administrator go out to talk to adults when necessary and appropriate. We follow legal orders and get advice from law enforcement when we have questions. We have emergency release people listed in Aspire for every student, and we don't release children to anyone not in the emergency release list. Teachers help to monitor this during carpool.
 - Admin team responds to crises and collaborates to create best solutions. We train staff on the ERP, follow our ERP in practice, and update it annually.
- School and student needs and support related to school culture, mental health, and safe school violations.
 - The school follows the policies related to these issues: [Wellness Policy](#) (approved 12-6-24), [Positive Behavior Plan](#) (adopted 2-23-22), [Suicide Prevention Plan](#) (adopted 2-23-22), [Code of Conduct](#) (approved 6-27-25), and [Student Discipline Policy](#) (approved 6-27-25). Student Conduct Plan put in place August, 2025.
 - We have had six safe school violations this year and four last year. Safe school violations are always handled in accordance with our Code of Conduct policy and reported to the board. Law enforcement and parents are invited to participate in teaching/remediation of students in violation, and follow-up discussions occur during and after remediation or punitive measures. For students with disabilities who violate safe schools policy,

procedures outlined in IDEA are implemented in determining possible alternative placements.

- Increases in mental health concerns have occurred at Gateway in the past three years, as we see them increasing globally. Our response has been to provide additional counseling lessons in classroom environments and to take on a counseling intern to support the counselor's work with students and staff. A Wellness space was added (SY23) to give students a place to re-regulate when they are feeling overwhelmed, anxious, or stressed. We have added a part time co-counselor this year to assist with these mental health concerns as well. In addition, we have added a Full-time RBT to assist with student behavior in the building.
- Transportation, parking lot, and safe walking route plans and protocols
 - We have a transportation director this year and are currently staffed
 - We have crosswalks placed directly in front of the school and at the end of the carpool lane, as well as across the street at the corner.
 - Our emergency response plan is well-developed and adapts as we see needs arise each school year. We should plan for a school-wide safety evacuation in SY25.
- How the school is addressing safety requirements in state statute that involve parents:
 - Annual safety seminar [53G-9-703](#):
 - If the charter board determines this seminar unnecessary for our population, we can notify the state that we won't hold one. We should be invited to the district's safety seminars every year (and should share that info with our parent body). We could choose to hold our own. Topics must include substance abuse, mental health, internet safety, and crisis services (SafeUT).
 - Committee involvement in preparing electronic device policy [R277-495](#)
 - We have an Acceptable Use Policy, last approved June 2025.
 - School climate survey [53G-8-802](#)
 - We conduct school climate surveys annually, as directed by the board.
 - Emergency preparedness and emergency response plan review [R277-400](#)
 - We are required to certify to the state Superintendent by July 1 that we have developed a plan, had it reviewed by teachers, admin, students, guardians, local law enforcement, and public safety representatives, and that we are practicing the plan.
 - We have an [Emergency Response Plan](#) which is reviewed annually and approved by the board. We act consistently with our ERP and conduct regular drills to practice the plan. We will share our ERP with local law enforcement prior to the next approval by the board.
 - We give access to our camera system to local law enforcement in order to better prepare them for any emergency situation in the school.
- How does administration and staff balance safety with creating a setting for learning?
 - We use "what's best for students?" as our filter for every decision we make, and we try to involve the teachers in decision-making to provide perspective and balance.
- What recent actions (over the past few years) has the administration and staff taken to increase a

safe and wholesome learning environment?

- We have updated the playground fencing.
- Change in busing parking
- Replaced lights in hallways and classrooms
- Replaced and added additional lights in the parking lot and on the building
- New HVAC units on June 9, 2022
- New stairwell tread
- We've added more cameras in high risk spaces
- New Bus
- New Kitchen Equipment and flooring
- Upgraded camera system and added additional cameras outside
- New door system completed SY24
- QPR Training for Staff at the beginning of each year
- First aid kits for each classroom
- New AEDs for the school
- New door locks for classrooms
- Blocked YouTube and Spotify
- New Intercom system to replace the outdated system
- Installed fire alarms in portable classrooms and tied them in with the rest of the school
- Installed shatter-resistant mirrors in bathrooms
- Replaced cracked and uneven concrete
- Updated interior signage and added traffic control signage.
- Have added trained "Guardians" to help monitor the school and protect students.
- Replaced outdated and non-compliant electronics with compliant options
- Resealed the parking lot

This institution is an equal opportunity provider and employer.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866)632-9992 to request a form. You may also write a letter containing all of the information requested in the form. Send Your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at program.intake@usda.gov.

Fundraising Policy

1. Purpose

- 1.1. Under the law, including fee waiver laws, fundraising is generally permitted by the Board of Trustees (Board) or the Gateway Preparatory Academy (Gateway) administration to raise additional "local funds" to supplement authorized school activities.

2. Definitions

- 2.1. **Cash** or **cash receipts** means cash, checks, credit cards, electronic payments via a website or a mobile payment application, or other items used for payment.
- 2.2. **Fundraiser, fundraising, or fundraising activity** means
 - 2.2.1. an activity or event provided, sponsored, or supported by a school to generate funds or raise money to:
 - 2.2.1.1. Provide financial support to a school or any of the school's classes, groups, teams, or programs
 - 2.2.1.2. Benefit a particular charity or for other charitable purposes.
 - 2.2.2. and may include:
 - 2.2.2.1. The sale of goods or services;
 - 2.2.2.2. The solicitation of monetary contributions from individuals or businesses
 - 2.2.2.3. Other lawful means or methods to generate funds
- 2.3. **Group fundraiser** or **group fundraising** means a fundraising activity where the money raised is used for the benefit of a group, team, or organization.
- 2.4. **Individual fundraiser** or **individual fundraising** means a fundraising activity where money is raised by an individual student to pay the individual student's fees.
- 2.5. **Local funds** are defined as funds received by Gateway that are not state or federal program funds or funds from state or federal sources, as established in law.
- 2.6. **School-sponsored** means an activity, fundraising event, club, camp, clinic, or other event or activity that is authorized by the Executive Director that satisfies one or more of the following conditions:
 - 2.6.1. Is managed or supervised by a Gateway employee, by the authorized Gateway parent organization, or by a Gateway-approved volunteer working on behalf of Gateway
 - 2.6.2. Uses Gateway facilities, equipment, or other Gateway resources
 - 2.6.3. Is supported or subsidized, more than inconsequently, by public funds, including the public school's activity funds or Minimum School Program (federal dollars)
 - 2.6.4. Is not managed, supervised, or provided by another authorized and properly insured entity

3. Policy

3.1. **Board Oversight**

- 3.1.1. Fundraising at the Board level is authorized only after consultation with the Executive Director and an affirmative Board vote.
- 3.1.2. The Board shall at least annually review Gateway's local fundraising activities and all local activities that support or subsidize Gateway.
- 3.1.3. The Board shall ensure that revenues raised during fundraising activities or through activities that support Gateway are raised in accordance with all established regulations and policies and that they support the Gateway mission and vision.
- 3.1.4. The Board is committed to principles of gender equity and will use its facilities, unrestricted gifts, and other Gateway funds in harmony with those principles ([Title IX](#)). The Board recognizes that fundraising is driven by a donor's inclination for giving and that private donations may be directed

or restricted by individual donors. The Board is ultimately responsible for the expenditure and allocation of all funds, including those obtained through fundraising and gifts.

- 3.1.5. The Board shall ensure that Gateway complies with [R277-408](#) and [R277-113](#).
- 3.1.6. The Board shall ensure that Gateway shall not circumvent established Gateway fee regulations by calling what is ordinarily a “fee” a “donation” to avoid fee waiver regulation.

3.2. Executive Director Oversight

- 3.2.1. The Executive Director shall:

- 3.2.1.1. Develop procedures for all fundraising activities.
- 3.2.1.2. Confirm that all fundraising activities, including those by the authorized Gateway parent organization, are adequately reviewed and considered with the Gateway insurer to evaluate and manage risks associated with such activities.
- 3.2.1.3. Ensure all of the following for any employee, the authorized Gateway parent organization, an approved Gateway volunteer working on behalf of Gateway, or any person representing Gateway involved in fundraising organizations working on behalf of or for the benefit of Gateway, who is either involved in fundraising activities or will temporarily hold funds that will benefit Gateway:
 - 3.2.1.3.1. A *Conflict of Interest* document is completed and on file with Gateway, at a minimum annually.
 - 3.2.1.3.2. All required fundraising training is completed prior to fundraising activities.
 - 3.2.1.3.3. Review of and compliance with the standards set forth in all Gateway policies, procedures, and that all fundraising activities comply with [R277-408](#), [R277-113](#), and Title IX requirements found in [20 U.S.C. 1681](#), et seq.
- 3.2.1.4. Authorize, administer, and supervise the fundraising activities of:
 - 3.2.1.4.1. Gateway Preparatory Academy
 - 3.2.1.4.2. The authorized Gateway Parent Teacher Organization
 - 3.2.1.4.3. An approved Gateway volunteer working on behalf of Gateway

3.3. Authorized school-sponsored activities

- 3.3.1. Authorized school-sponsored activities may:

- 3.3.1.1. Use the Gateway name, facilities, and equipment
- 3.3.1.2. Utilize Gateway employees and other resources to supervise, promote, and otherwise staff the activity or fundraiser
- 3.3.1.3. Be eligible to be insured under the Gateway liability insurance policy (subject to the policies of the school’s insurer)
- 3.3.1.4. Provide additional compensation or stipends for Gateway employees with the approval of the Executive Director, under Gateway payroll policies, and in a manner consistent with the Gateway budget.
- 3.3.2. Fundraising activities, or activities of outside organizations of any kind that are not school-sponsored activities, must be conducted independently and without commingling of funds, decision-making authority, or financial accounts with Gateway.

3.4. Grants

- 3.4.1. Any grants that are not part of Gateway’s regular state or federal operating funding are considered fundraising and must be approved by the Executive Director and the Business Administrator. If the grant includes obligations, restrictions, or compliance requirements, it must also be approved by the Board. It is the responsibility of the Executive Director to ensure proper compliance with all grant requirements applicable to grantees, including state or federal

regulations and guidance where applicable.

3.5. Funds

- 3.5.1. Funds requested voluntarily from Gateway patrons for fundraising activities must always be voluntary contributions.
- 3.5.2. All local funds are public funds once Gateway receives the award, including before the award is deposited in the Gateway financial institution.
- 3.5.3. All expenditures of Gateway, including expenditures with local funds raised during fundraising activities, shall be made in accordance with the law and established Gateway policies and procedures.
- 3.5.4. All items purchased with funds gained through fundraising activities are the property of Gateway, with the exception of supplies, clothing, or other materials provided through Gateway programs for student consumption or ownership (curricular/extracurricular activity uniforms, completed project work, etc.)

3.6. Individual and Group Fundraising Requirements

- 3.6.1. Individual schools or groups may not authorize, establish or allow for required individual fundraising.
- 3.6.2. Individual schools or groups may provide optional individual fundraising opportunities for students to raise money to offset the cost of student's fees
- 3.6.3. Gateway may allow for required group fundraisers, which need to provide the following:
 - 3.6.3.1. The school shall notify parents of any required group fundraising.
 - 3.6.3.2. The notification shall inform parents and students of how and when the fundraiser will occur, including specific details.
 - 3.6.3.3. The details shall include:
 - 3.6.3.3.1. A description of the nature of the required group fundraiser.
 - 3.6.3.3.2. The estimated participation time required of the student and/or parent for the required group fundraiser.
- 3.6.4. Gateway may not deny a student membership on a team or group nor impact a student's grade for a course, based on the student's effort or non-participation in a fundraiser. However, Gateway may reduce a student's participation in a program or activity if the student does not participate in the related activity or program's required group fundraiser (see [R277-408\(4\)\(3\)](#)).
- 3.6.5. Gateway shall require compliance with [R277-113](#), R277-408, and Title IX when using alternative revenue-raising methods for all activities.
- 3.6.6. All funds received must be deposited within 3 days of receipt and in accordance with Gateway policy.

3.7. Fundraising Activity Approval Process

- 3.7.1. All fundraising activities conducted on behalf of, or for the benefit of, Gateway must be approved in advance by the School Director in accordance with Gateway's fundraising approval process.
- 3.7.2. Any employee, the authorized Gateway parent organization, an approved Gateway volunteer working on behalf of Gateway, or any person representing Gateway in fundraising activities must follow the fundraising approval process as outlined by the Gateway Business Office.



201 Thoroughbred Way, Enoch, UT 84721 (435) 867-5558 www.gpacharter.org



November 12, 2020

October 27, 2022

January 29, 2025

School LAND Trust Plan 2026-2027 - Gateway Preparatory Academy

Please Finish your Plan Submission

Saving Your Work:

- **Most sections autosave:** After completing a section, click on a blank screen area to save.
- **Some sections require manual save:** For the "Action Plan Steps and Expenditures" sections, you **must click "Save."**
- **Best practice:** Save your work in a separate document as a backup.

Important:

- Each goal needs at least one trust land expenditure.
- Clearly describe how funds will achieve each goal. Unclear or misaligned expenses will result in the plan being returned for edits.

At least one goal is required.

Goal #1

[close](#)

Goal Statement

[close](#)

Councils will formulate concise and impactful student-centered, data-driven, and evidence-based goal statements. A goal statement should answer the question *"What specific academic outcomes will students achieve by the end of the upcoming school year as a direct result of the Land Trust Plan?"*

Example: *By the end of the school year, we will have 60% of K-6 students achieve Typical or Better growth in literacy skills as measured by the Acadience Reading EOY Pathways of Progress composite score.*

By the Spring of 2027, Gateway Preparatory Academy will improve proficiency in all tested subjects by 1% as measured by RISE assessment data.

Refer to [R277-477-4](#) for a list of priority academic areas. A council may, supported by a council's data discussion, include goals in other areas if priorities have been addressed, or another area is a priority of the local board.

Please **select only** the priority area/s that your data determines as an area of most critical academic need. For each academic priority selected, there **must** be a corresponding assessment or data tool in the Measurements section. *If academic areas are selected that don't have a corresponding measurement, the plan may be sent back for edits.*

Priorities

- College and Career Readiness (*secondary schools only*)
- English/Language Arts
- Graduation Rate Increase (*secondary schools only*)
- Mathematics
- Science

Other Academic Areas in Core Standards

- CTE (Career and Technical Education)
- Educational Technology/Library/Media
- Financial Literacy
- Fine Arts
- Health
- Physical Education
- Social Studies
- Technology
- World Languages

Measurements

Describe the data and/or other relevant indicators supporting the decision of the council to identify this academic area as a "most critical academic need."

What measurements will be used to indicate success? Limit the data sources to meaningful tools so that progress may be gauged. Please remember, for each academic area selected above, there must be a corresponding measurement.

Using final Rise data from 24'-25', our ELA school average increased by 2% to 41% (Previous 39%). Our Mathematics school average increased by 3% to 31% (Previous 28%). Our Science school average increased by 2% to 44% (Previous 42%).

We will use Rise assessments from the 2025-26 academic year to monitor progress in all listed goal academic areas.

Action Plan Steps and Expenditures

[close](#)

Action plan steps should be specific and clear on what is being purchased with School LAND Trust funds and how the steps support the goal. Please:

- List and number the specific steps.
- Write the School LAND Trust funding amount in parentheses at the end of each action step.

If implementing cross-curricular methods (using art to support a math goal) that do not have an assessment or data tool, explain how the method will be implemented in the action plan steps.

Example:

1. *We will hire a paraprofessional for reading groups. (\$10,000)*
2. *The paraprofessional will work with small groups of students to provide structured support in areas of reading that the students are struggling with.*
3. *We will purchase reading software to complement classroom literacy instruction. (\$5,000)*
4. *Provide teachers with instructional coaching and professional development on assessment practices leading to improved instruction and student learning. (\$70,000)*
5. *Hire trained support staff to work with small groups on targeted core standards. (\$40,000)*
6. *Hire highly qualified Math and Science enrichment teachers and/or additional math and science instructor to help reduce class size and improve academic outcomes in these lower performing areas. (\$200,000)*
7. *Purchase online intervention reading software licenses to support reading goals. (\$18,000)*
8. *Purchase online intervention math software licenses to support math goals. (\$10,000)*
9. *Train teachers on new programs to ensure fidelity and effectiveness. (\$10,000)*
10. *Purchase additional technology to maintain a 1:1 ratio for the student to technology, including iPads, Chromebooks, PC computers, Headphones, Mice, Keyboards, Monitors, Projectors, or Smartboards. The purchase of this technology will provide every student an individual opportunity to access curriculum and intervention curriculum that supports academic achievement in ELA, Math, and Science. (\$60,000)*
11. *Repair/replace any educational technology that is non-functional. (\$13,484.28)*

Action Steps and Expenditures must be saved manually using this button:

SAVE ACTION PLAN STEPS

Category	Description	Estimated Cost		
Salaries and Benefits (teachers, aides, specialists, productivity, substitutes)	<p>Action Steps 1: 1. Provide teachers with instructional coaching and professional development on assessment practices leading to improved instruction and student learning. (\$70,000) Action Step 2. Hire trained support staff to work with small groups on targeted core standards. (\$40,000) Action Step 3. Hire highly qualified Math and Science enrichment teachers and/or additional math and science instructor to help reduce class size and improve academic outcomes in these lower performing areas. (\$200,000)</p>	\$310,000.00	<input type="button" value="Edit/Cancel"/> <input type="button" value="Save"/>	<input type="button" value="Delete"/>
Contracted Services (counseling, library and media support, employee training including professional development not requiring an overnight stay)	Action Step 6. Train teachers on new programs to ensure fidelity and effectiveness.	\$10,000.00	<input type="button" value="Edit/Cancel"/> <input type="button" value="Save"/>	<input type="button" value="Delete"/>
Repairs and Maintenance	Action Step 8. Repair/replace any educational technology that is non-functional.	\$13,484.28	<input type="button" value="Edit/Cancel"/> <input type="button" value="Save"/>	<input type="button" value="Delete"/>
Technology related supplies < \$5,000 each - devices, computers, E-readers, flash drives, cables, monitor stands	Action Step 7. Purchase additional technology to maintain a 1:1 ratio for the student to technology, including iPads, Chromebooks, PC computers, Headphones, Mice, Keyboards, Monitors, Projectors, or Smartboards. The purchase of this technology will provide every student an individual opportunity to access curriculum and intervention curriculum that supports academic achievement in ELA, Math, and Science.	\$60,000.00	<input type="button" value="Edit/Cancel"/> <input type="button" value="Save"/>	<input type="button" value="Delete"/>
Books, Ebooks, online curriculum/subscriptions	Action Step 4. Purchase online intervention reading software licenses to support reading goals. Action Step 5. Purchase online intervention math software licenses to support math goals. (\$10,000)	\$28,000.00	<input type="button" value="Edit/Cancel"/> <input type="button" value="Save"/>	<input type="button" value="Delete"/>
	Total:	\$421,484.28		

- Use the drop down menu to select a category
- Identify the Action Plan Step or Steps associated with the category.
- Enter the total amount needed for this category in this goal.
- Click on ADD GOAL EXPENDITURE.
- Add additional expenditure categories as needed.

Expenditure Categories:

▼
Planned expenditures:

▼
Expenditure Description

Please reference the action step number associated with this expenditure. Do not add any new information in this section that is not already in the action steps above.

Cost:

▼

[Scroll to the top to add a goal.](#)

Summary of Estimated Expenditures

Category	Estimated Cost (entered by the school)
Technology related supplies < \$5,000 each - devices, computers, E-readers, flash drives, cables, monitor stands	\$60,000.00
Repairs and Maintenance	\$13,484.28
Contracted Services (counseling, library and media support, employee training including professional development not requiring an overnight stay)	\$10,000.00
Salaries and Benefits (teachers, aides, specialists, productivity, substitutes)	\$310,000.00
Books, Ebooks, online curriculum/subscriptions	\$28,000.00
	Total:
	\$421,484.28

Funding Estimates – Please Update

Estimates	Totals	
Carry-over from 2024-2025	\$0.00	
Distribution for 2025-2026	\$114,360.82	
Total Available Funds for 2025-2026	\$114,360.82	
Estimated Funds to be Spent in 2025-2026	\$ 0	Update
Estimated Funds amount should be greater than zero.		
Estimated Carry-over from 2025-2026	\$114,360.82	
Estimated Distribution for 2026-2027	\$421,484.28	
Total Available Funds for 2026-2027	\$535,845.10	
Summary of Estimated Expenditures for 2026-2027	\$0.00	

Estimates	Totals	
Estimated Carry-over to 2027-2028	\$535,845.10	

The Estimated Distribution is subject to change if student enrollment counts change.

Publicity

[Click here to order free stickers for identifying School LAND Trust purchases such as books or computers.](#)

The following items are the proposed methods of how the Plan would be publicized to the community:

- Letters to policymakers and/or administrators of trust lands and trust funds
- Other: Please explain
- School assembly
- School marquee
- School newsletter or website
- Social Media
- Stickers that identify purchases made with School LAND Trust funds

Provide explanation for other publicity option:
Parent email

Council Plan Approval

Please indicate the voting results to approve this school plan.

Number Approved:

0

Number Not Approved:

0

Number Absent:

0

Date:



Please attach relevant documents here. *If attaching data to support the Measurement section, please ensure it does not include any student data.*

Please submit comments below.

Comments are only seen by those involved in submitting or reviewing plans and cannot be edited or removed.

There is a 1000 character limit on the comments. SAVE button shows when entry is made. Character Count: 0

Review before Submission

Please review the following before submitting (once approved, this report is public):

- **Spelling & grammar**
- **There is no student or personal data**

Once submitted the report may only be revised through the review process by the LEA Reviewer or Charter (Business Administrator) Reviewer. Once the review is complete, the report may not be edited.

This form is ready for display on the public website. Spelling and grammar have been checked. There is no student data included.

[BACK](#)
