

Gateway Academy School Board Meeting Agenda

Thursday, April 30th, 2026, 06:00-8:00 PM

Location: Gateway Library

Join Zoom Meeting

<https://gpacharter-org.zoom.us/j/87548930995?pwd=MmxsoaUpDLzltkoGFw18GhQpuSjcek.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	Michael Bahr	The board meeting was called to order by Michael Bahr at 6:09 p.m., with board members Amy Arnold, Paul Dail, Diana Girtain, Diana Salazar, and Jessica Walker in attendance. Staff members in attendance and presenting at the meeting included Dave Armour, Jonada Munk, and Amy Gibson.	1 min
Public Comment	Public Attendees	No public comment	5 min
Consent Calendar	Michael Bahr	Diana G. separately moved to approve the Feb. 26 and April 2 minutes, Paul seconded both motions, all were in favor, and both motions passed.	3 min
Exhibit A Review (schedule overview)	Jessica Walker	Exhibit A and board walkthrough was postponed until next month.	5 min
Board Member Elections	Michael Bahr	Michael discussed the Board Member Terms, which will need to be addressed soon. He mentioned that our bylaws require a two-parent majority. He said he would like to have some formal process in place to address the transition between board members. Ada said there are primarily two expired terms: Paul and Roger. Amy G. said she will move the message forward about seeking interested parents via email and social media.	10 min
Director's Report	David Armour	Report Dave presented his Director's Report, starting with enrollment, which he said is holding steady. Michael asked if the OpenEd program is going well, to which Dave replied that they will be ready for next year with less surprises and that the program should keep a majority of the current enrollment. Dave discussed parent-teacher conferences, which were at 98%. He also discussed other events that had transpired, including Love of Reading Week, the success of Kindergarten Open House, and the current waiting list, adding that as a result, they haven't made a concerted effort to push for more enrollment but will do so next year with more progress on the new building. He also complimented the middle school performance of "Shrek." Facilities projects are moving forward with anticipated completion by June 30 for projects that are part of the original safety grant.	10 min

		Finally, he said the school is in the middle of RISE testing, and administration will hopefully start reporting on that at the next meeting.	
Expansion Committee Report	Amy Gibson	<p>Amy G. went over the Expansion Committee Report updated numbers, which she said haven't shifted too much. She also gave an update on the Early Childhood Program, including providing the school's current options as per the SCSB and state Attorney General. Essentially preschool will fall under childcare licensing, and the two options are to create our own 501(c)(3) preschool or find a local preschool looking for a space to rent. The latter is the direction the school is moving, having started communication with someone in the community and drafting a partnership agreement, which will be brought to the May meeting.</p> <p>Michael asked about the goals of the preschool program, to which Amy G. said it would be a feeder into our school while ensuring kids are ready to enter kindergarten, and that we would maybe absorb as a 501(c)(3) in the future.</p> <p>There was discussion regarding the effort behind making the preschool happen, with Amy A. asking if it was going out of our lane. The general consensus among other board members and administration is that it was part of our original expansion plan and worth exploring because of lack of opportunities elsewhere.</p> <p>Amy G. also presented the Budget Timeline, which she said was the explanation of the questions previously asked in the February board meeting, to which Michael responded that he felt like it was a very clear depiction of how we got to where we are.</p>	10 min
Health Assurances Report	David Armour	Dave provided the Health Assurances Report, which requires an inclusion of the stats every other year. The report discussed what GPA does for its maturation program.	5 min
Finance Report Quarterly APR Report	Ada Munk	<p>Ada said she really wanted to focus on the last few months since January and February, when they started their budgeting and planning work. Schools get legislative estimates in April, which provide an idea of revenue, and then they meet with the school departments and discuss needs for the next year. This year was a little different with the new building. Revenues larger than budgeted in June as a result of drastic increase in OpenEd enrollment. This also comes with increased OpenEd billing. There will be a budget hearing in May.</p> <p>Ada also said they are working on improving systems and making them digital to make it easier for audit purposes.</p> <p>Gateway will be presenting at the State Charter Conference on how to implement internal controls. Also working with a few task forces surrounding state revenue streams. One is in hopes of getting more funding for administrative costs at a charter level. Another is the idea to develop a regional educational service agency, allotting about \$500K to charters to have their own RESA. GPA is happy with SEDC partnership but</p>	10 min

		<p>supportive of charters that don't have similar opportunities.</p> <p>Michael said the school values the extra revenue from OpenEd and appreciates Ada's conservative approach with spending but asked if she had any concerns. Ada mentioned another recent bill passed by the Utah Legislature that requires GPA to have its own recruited teachers to oversee and monitor the program. She said there will be more information to come that may result in additional instructional expenses.</p> <p>Ada also introduced the quarterly Annual Program Report, which represents a snapshot of how and if we appropriately spend our funding. Board reviews this report as part of internal controls but also the audit committee comes and checks to confirm.</p>	
FY26-27 Budget Hearing	Dave Armour	<p>Dave presented the preliminary Director Budget for next year. As with last year, won't have the full public budget hearing until May, but he gave a summary of four of the proposed compensation budget amendments:</p> <ul style="list-style-type: none"> - 4% average staff salary increase - Continued legislative licensure support - For health benefits, keeping the benefits the same but shopping around with other providers as a result of premium increase; also proposing to increase employer contributions for those who elect HRA - For retirement, keep 4% match, 6% gift. 	5 min
UCA-P Charter Framework	Ada Munk	<p>Ada discussed the UCA-P Charter Framework. State Charter Board conducts academic and financial reviews. For financial, this includes long term and short term metrics. Basically, is the school being smart with how it is spending funding? If more than two metrics are red flagged, the board is contacted. Most charters have at least one red flag. Gateway is all green. Ada said she anticipates a red flag next year with the new building.</p> <p>She said SCSB only prepares this on an annual basis, but she incorporates some of the general information and benchmarks to be aware of into the dashboard of the monthly financial reports.</p>	5 min
Audit Committee Report	Paul Dail	<p>Paul presented his report and discussed the process of the quarterly review and how the goal, as mentioned earlier, is to confirm that funding is being spent appropriately and catch any potential fraud. Michael said everyone on the board should be part of this and that he values the process because it allows the board to trust the systems.</p>	5 min
Fraud Risk Assessment	Roger Carter	<p>Ada covered the Fraud Risk Assessment. The purpose is to measure a school's internal controls to identify weakness, fraud, theft. The school received the same score as last year of 355/395, which puts GPA in the "very low risk" category. Any point deficits were a result of items that are not required of Gateway because of its size.</p>	5 min
Action Items:			

2026-27 School Fee Schedule Approval	Amy Gibson	<p>The school held its third hearing on the school fees. No changes from the previous hearing.</p> <p>Paul moved to approve the 2026-27 School Fee Schedule, Diana S. seconded, all were in favor, and the motion passed.</p>	2 min
Student Survey Policy	Amy Gibson	<p>Amy G. presented this new policy, which states that if we do have a survey that goes out to students, we will put it in our handbook that is distributed in summer/fall, and parents can choose to opt in, reflecting a recent change in the law. The SHARP survey was the main one at GPA, but that has not been used the past few years.</p> <p>Amy A., who also sits on the Iron County Prevention Coalition board, discussed how she believes SHARP is so crucial because it guides policy and that the new law/policy is concerning because she believes that parents won't opt in.</p> <p>Dave said he would look into why Gateway hasn't done SHARP recently.</p> <p>Paul suggested minor verbiage changes to the "Purpose" section of the policy that seemed contradictory and then made a motion to approve the Student Survey Policy with the discussed changes. Diana G. seconded, all were in favor, and the motion passed.</p>	10 min
Board Rules of Order	Amy Gibson	<p>Amy G. presented the new rules of order alongside the previous rules of order. Changes include making sure we have publicly stated rules regarding virtual meetings, as previously discussed, and adding some specifics about Robert's Rules of Order for conducting meetings, which Michael said he believed would lead to smoother, more efficient meetings moving forward.</p> <p>Paul moved to approve the Board Rules of Order, Amy A. seconded, all were in favor and the motion passed.</p>	10 min
Fiscal Policies and Procedures Update	Ada Munk/Dave Armour	<p>Ada presented the two documents. The main goal was to reformat policies and procedures in a more user-friendly way and connect the two together. No major changes that weren't already previously approved by the Board. Also, the documents can be used as succession documents for someone who might be new to the BA position.</p> <p>Paul moved to approve the Fiscal Policy, Diana S. seconded, all were in favor, and the motion passed.</p> <p>Paul then moved to approve the Financial Procedures, Jessica seconded, all were in favor, and the motion passed.</p>	15 min
Updated GMP Approval	Amy Gibson	<p>Amy G. presented the updated GMP, which was brought to the board in February and triggered the budget timeline mentioned earlier in the meeting.</p> <p>Paul moved to approve the updated GMP. Jessica seconded the motion.</p> <p>Michael said he appreciated the clarity of the timeline and that he believes we are well within the envelope.</p> <p>Paul said he felt comfortable with the actions taken by the committee and that they were keeping a close eye on the budget.</p> <p>Previous question was called. All were in favor of the motion, and the motion passed.</p>	5 min

		<p>Paul moved to go into executive session for the reasons on the agenda, Diana G. seconded. Votes went as follows: Amy A. - yes, Diana G. - yes, Diana S. - yes, Jessica - yes, Paul - yes.</p> <p>Dave and Ada were invited into the executive session.</p>	
<p>Discussion: Executive Session: In accordance with UCA 52-4-205 (for one or more of the following purposes): to discuss the character, professional competence, or physical or mental health of an individual.</p>			
<p>FY26 End of Year Staff Compensation Addition</p>		<p>Meeting reconvened at 7:57 p.m.</p> <p>Diana S. made a motion to approve the end-of-year staff compensation stipend of 4% one time, Diana G. seconded. There was no discussion. Amy A., Diana G., Diana S., and Jessica voted in favor of the motion, Paul abstained, and the motion passed.</p> <p>Paul moved to close the meeting, Diana G. seconded. Votes were as follows: Amy A. - yes, Diana G. - yes, Diana S. - yes, Jessica - yes, Paul - yes.</p> <p>Meeting closed at 7:59 p.m.</p>	

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.

Director's Report *May 26th, 2026*

Enrollment Data

Grade	K	1	2	3	4	5	6	7	8	Total
April	65	64	54	62	62	60	59	49	49	524
May	65	63	54	62	61	60	59	49	49	522
Change	+0	-1	-0	-0	-1	-0	-0	-0	-0	-2
On-site students:		522								
April	757	314	211	210	179	159	133	84	38	2085
May	757	313	211	210	178	159	132	84	38	2082
Change	-0	-1	+0	-0	-1	-0	-1	-0	+0	-3
Distance Ed		2083								
Total Students		2605								

Upcoming Events

- Summer

Items & Updates

- End of Year Festival
- Graduate Walk
- [Academic Report](#)
- Safety Grant Extension
- Staffing

Facilities Projects

- Roof
- Lights
- Parking Lot
- Fencing

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.

Community & Committees

-

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

78%

Design Team

\$179,345.25/
\$230,000.00



27%

GC

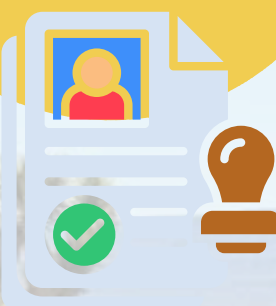
\$1,893,887.65/
\$6,949,032.00



130%

Permits

\$29,797.26/
\$23,000



1%

Contingency

\$3591.78/
\$282,209.00



What's happening in
Legislation

HB426—Online Education Service Provider Amendments

Gateway administration has been working on draft policy language and operational procedures related to the implementation of H.B. 426 and learner validated program requirements. The legislation places increased emphasis on student engagement monitoring, teacher oversight, academic integrity, and district accountability when working with educational service providers. Administration is continuing to collaborate with partners and review guidance from the state to ensure Gateway's programs and procedures remain compliant while supporting flexible and personalized learning opportunities for students.

Once the official policy language and implementation recommendations are finalized, administration will bring the policy forward to the Board for review and adoption through the school's standard policy approval process.

Utah Defenders of Open Government

Utah Defenders of Open Government (UtahDOG) and similar transparency watchdog organizations have increased scrutiny of public entities across Utah, including charter schools, regarding compliance with the Open and Public Meetings Act (OPMA). Recent enforcement actions and litigation have focused on open meeting procedures, executive sessions, public notices, meeting recordings, and affiliated nonprofit organizations connected to public entities. On April 28 alone, they filed against 32 entities.

Charter schools have become a growing area of focus because they are publicly funded schools governed by independent boards that often function more similarly to nonprofit organizations than traditional school districts. As charter schools continue to expand in enrollment, facilities, funding, and operational complexity, watchdog groups and citizens are increasingly expecting the same level of transparency and procedural compliance required of school districts and municipalities. Areas receiving the most attention include closed-session discussions, timely posting of agendas and minutes, board communications outside of meetings, procurement and facilities discussions, and the role of affiliated foundations or supporting organizations.

This trend highlights the importance of maintaining strong governance practices, accurate documentation, consistent board training, and strict compliance with Utah open meeting and public records laws to reduce legal risk and maintain public trust.

"We are grounded
and thriving."



Program Expansion and Performance Alignment --Learning Loft

Learning Loft Preschool is a locally operated early childhood program focused specifically on preschool-aged learners and emphasizes a "strictly preschool — not daycare" model. The program is designed to help children build foundational academic, social, and emotional skills through hands-on learning, structured routines, creative exploration, and independence-building activities.

The preschool incorporates a Montessori-inspired educational philosophy that aligns well with Gateway's educational model and emphasis on student-centered learning. Montessori-based preschool environments typically focus on hands-on exploration, practical life skills, self-direction, mixed sensory learning experiences, and fostering independence and confidence in young learners.

Learning Loft's programming includes activities centered around:

- early literacy and numeracy,
- social-emotional development,
- music and movement,
- science and discovery,
- creativity and art,
- listening and focus skills,
- safety and respectful behavior,
- kindergarten readiness preparation.

The proposed partnership would provide Gateway families and the broader community with an additional early childhood education option connected to the school's Montessori-inspired educational environment. The current lease discussions would allow Learning Loft to operate one preschool classroom within the new Andy Burt Center while maintaining independent operation, staffing, and licensing responsibilities.





Gateway Prep Academy End of Year Report SY25-26

Opening the world for every learner.

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Our Mission

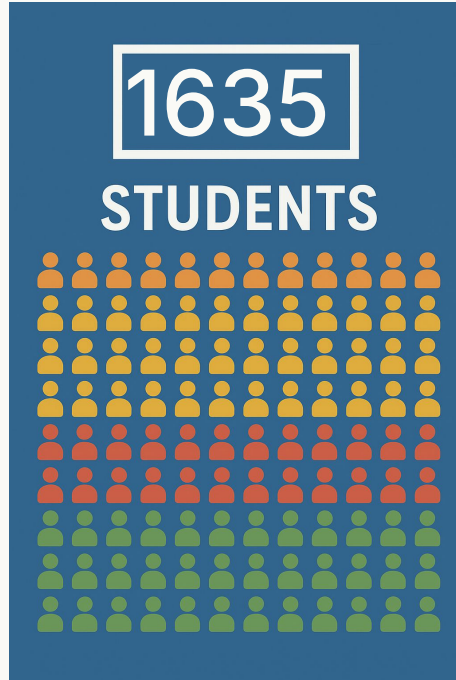
At OpenEd, our mission is to give families **access** to educational resources that create a learning environment tailored to their children's needs, **ignite** passion and curiosity, and **empower** the creative mind, **for every learner.**

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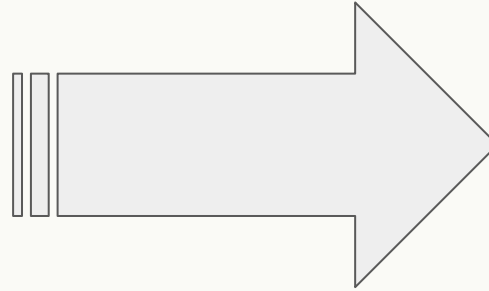
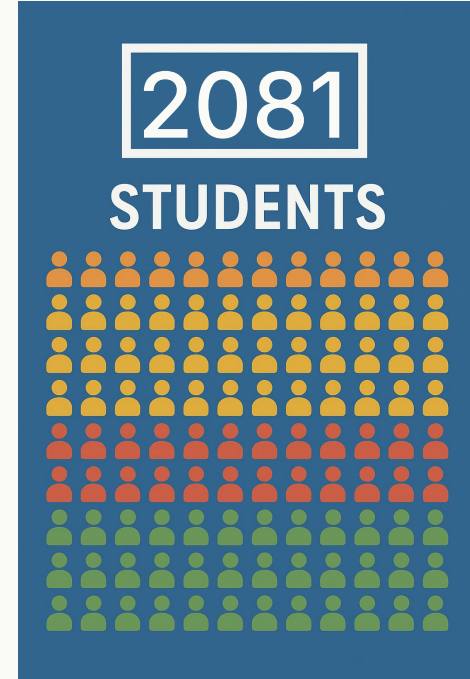
Enrollment & Growth

Opening the world for every learner.

Fall 2025



**Spring
2026**



A Closed Education Can't Keep Up



Weekly Learning Logs

**Mid Year Logs
Submitted**

26,160

**Total Logs
Submitted:**

67,780



(GPA)

Student Reflection:

This week I worked on a book all about me where I wrote descriptive sentences about myself and things I like. And drew pictures of it. I practiced my swimming and have gotten better at floating and holding my breath underwater when diving. I worked on fractions the whole for the bottom and part for the top part. I worked on adding and subtracting measurement problems.

I would name my penguin Slippers and nickname Slippy. I think it would be so cool to work on all types of cars. My little brother wants to be a fireman so I would like to work on his firetruck also. That would be really cool! I watched a little of the olympics we mostly watched Hockey and saw the mens team win. That was really cool! My dad plays hockey and me and my brother are going to start learning this year.

Grade: 1st

Teacher: Elise Olsen

Teacher Feedback:

Hi [REDACTED]

What a cool book! What are some things that you added to your all about me book?? I love that idea! 📖
Wow, that is impressive that you are becoming a strong swimmer! You will be ready for swimming this summer with all of the hard work you are putting into practicing! 🏊 You are learning so many amazing skills, keep it up!! I am so proud of you! 🍌

I LOVE the name Slippers and the nickname Slippy. That is a great penguin name! 🐧 Learning to work on all types of cars would be very cool, especially your little brother's firetruck 🚒. When are you starting hockey? That will be so cool to learn to play like your dad! 🏒

March is an exciting time for sports fans because of March Madness—the big college basketball tournament where teams compete for the championship. 🏀 But did you know that some scientists put together a virtual competition for animals? It's called [March Mammal Madness](#). 🐾 Animals "compete" in science-based matchups (no real animals fight!). Experts research each animal and explain who would win and why—just like *Who Would Win?* Books. [This video](#) explains how to play. Then, you can [check out this website](#) to meet this year's animals, fill out your bracket, and follow the results each week. I'm still deciding on which animal I think will win! 🦁 Do you have any ideas?

Mrs. Olsen 🌱

(GPA)

Student Reflection:

For math I worked on symmetry and comparing fractions. For art, I finished my weaving piece and started working on Starry Night. I finished my new wings of fire book and my minecraft 2 book.

Grade: 3rd
Teacher: Elise Olsen



Teacher Feedback:

Hi [redacted]y!

You all look like artists in the picture you shared! 🌸 I am impressed! Did you enjoy recreating your own Starry Night? What was the most challenging part?

What does it mean for something to have symmetry? Can you find something in your room that has a line of symmetry? 🤔

I know you have a great imagination so I have a fun challenge for you! Did you know March 27 is National Scribble Day? What if a random scribble could turn into a character or a scene? Try this imagination task: draw a quick scribble, then look closely and turn the shapes you see into a picture. Add color and write one or two sentences about what is happening in your drawing. 🎨 What did you come up with?

Mrs. Olsen 🍀

eolsen@opened.co

**Total # of Utah
State-Certified Teachers**
84

of GPA Teachers of Record
25



2nd Semester

of GPA students who attended:

Drop-in tutoring: 42

1-1 Tutoring: 72

What Parents Are Saying:

- *After two sessions, her understanding of fractions and multiplication has skyrocketed. She struggled with fractions so badly, and she just took her Winter Diagnostic and scored highest in fractions! My only regret is that I didn't utilize tutoring services sooner.*
- *This is an amazing support for my students, who really benefit from learning their trickier subjects (memorizing multiplication facts, spelling, beginning phonics, etc) from an instructor who is not me!*
- *Scheduling is easy. There are people who respond to my emails.*
- *We have felt so supported with each session the kids really enjoy it.*

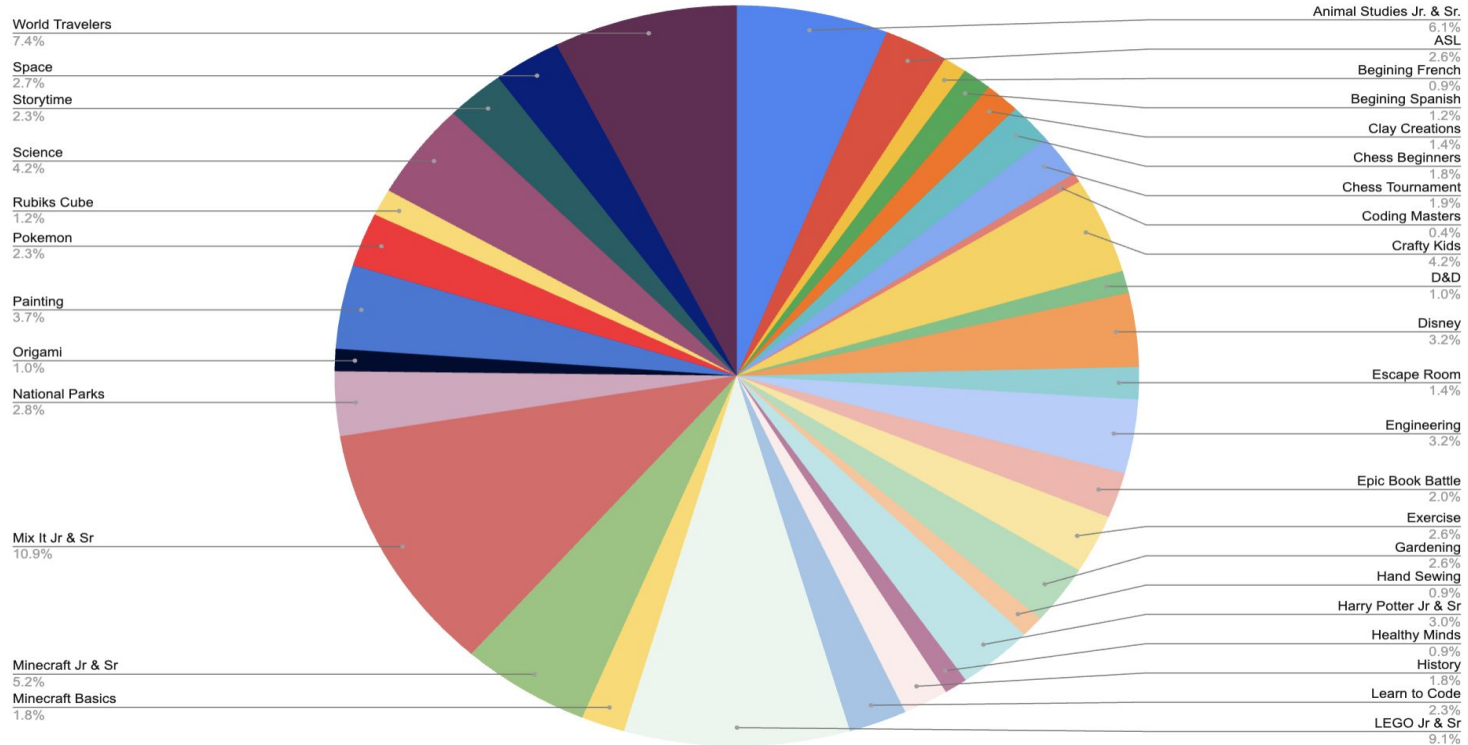


Community Events



Spring 2026 Club Breakdown

Semester 2 Club Fulfillments



Celebrating Students

OpenEd teachers submit student achievements!
Students then receive **personalized** encouraging emails about their accomplishments.

543 GPA Students Celebrated this year!

Gus created his own card game, designing and drawing the cards, scanning them, editing and cleaning up the edges, printing them, and cutting them to a uniform size. That is a lot of hard work! Way to go, Gus!

— Submitted by Mrs. Harmer



"Thank you so much for all your help!

*We really appreciate it! You guys have been amazing, and
easy to work with. THANK YOU"*

— **OpenEd Parent Amy W.**

"Amelia Strickland has helped my math-anxious daughter feel excited about math tutoring. Her approach is thoughtful and effective. She teaches exactly the skills she needs help with, and the improvement has been noticeable." and another "Mrs. Strickland is amazing!"

— **OpenEd Parent**





Commitment to Quality & Compliance

Partnering for continued success.

Continuous Improvement

- OpenEd regularly solicits **feedback** from students, parents, and district partners.
- We analyze student **performance data and engagement metrics**.
- Our leadership team conducts ongoing **program evaluations and strategic planning** to drive innovation and excellence in our services.



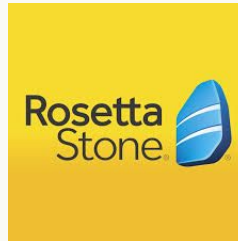
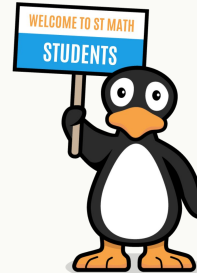
Together We Achieved

- Expanding educational options
- High levels of student engagement and participation
- Dedicated, qualified teachers providing personalized support
- Innovative curriculum and resources aligned with district goals
- Significant funds brought to the district through our partnership



Direct Providers

edmentum™



Thank you for partnering with us!

Please reach out with any questions!

Grant Hewitt, Vice President of Partnerships

ghewitt@opened.co



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Opening the world for every learner.



Board Fiscal Training—

● By Jonada Munk

2026

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- Supplemental

Fiscal Responsibilities

1

Approve Fiscal Policies and Procedures

The board must regularly review and approve fiscal policies and procedures as required by R277-113

2

Ensure Internal Control Systems

Ensure that LEA administration establishes, documents, and maintains an effective internal control system

3

Regularly Review Financial Practices

Fiscal Responsibilities

4

Audit Oversight

Receive and review results of required annual audits from external auditors as per Section R123-5-5

5

Oversee Procurement Processes

Ensure compliance with Utah Procurement Code (Title 63G, Chapter 6a) and Rule R277-115, including:

- Reviewing the scope and objectives of LEA contracts .*
- Receiving compliance and performance reports of contracted entities*

6

Monitor Auditor Procurement

Ensure the procurement process for selecting an external auditor complies with Section R123-5-4.

Fiscal Responsibilities

7

Internal Controls over Contracted Services

Ensure LEA administration implements sufficient internal controls over entities with contracts or subawards.

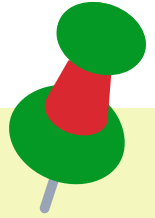
8

Establish and Maintain Stakeholder Hotline Processes

- *Provide an independent hotline for stakeholders to report fraud, waste, abuse, or non-compliance.*
- *Ensure the hotline information (phone number, email, or online complaint form) is posted on the school's website in a readily accessible location.*
- *Alternatively, post a link to the USBE hotline with contact information.*

Monthly Required Reporting

- ☒ UCA 53G-7-309 - the BA provide a monthly report
- ☒ Report must include board approved budget amounts
- ☒ Report must include total expenses as of the reporting period.
- ☒ Report must include a % of total expenses to board approved totals

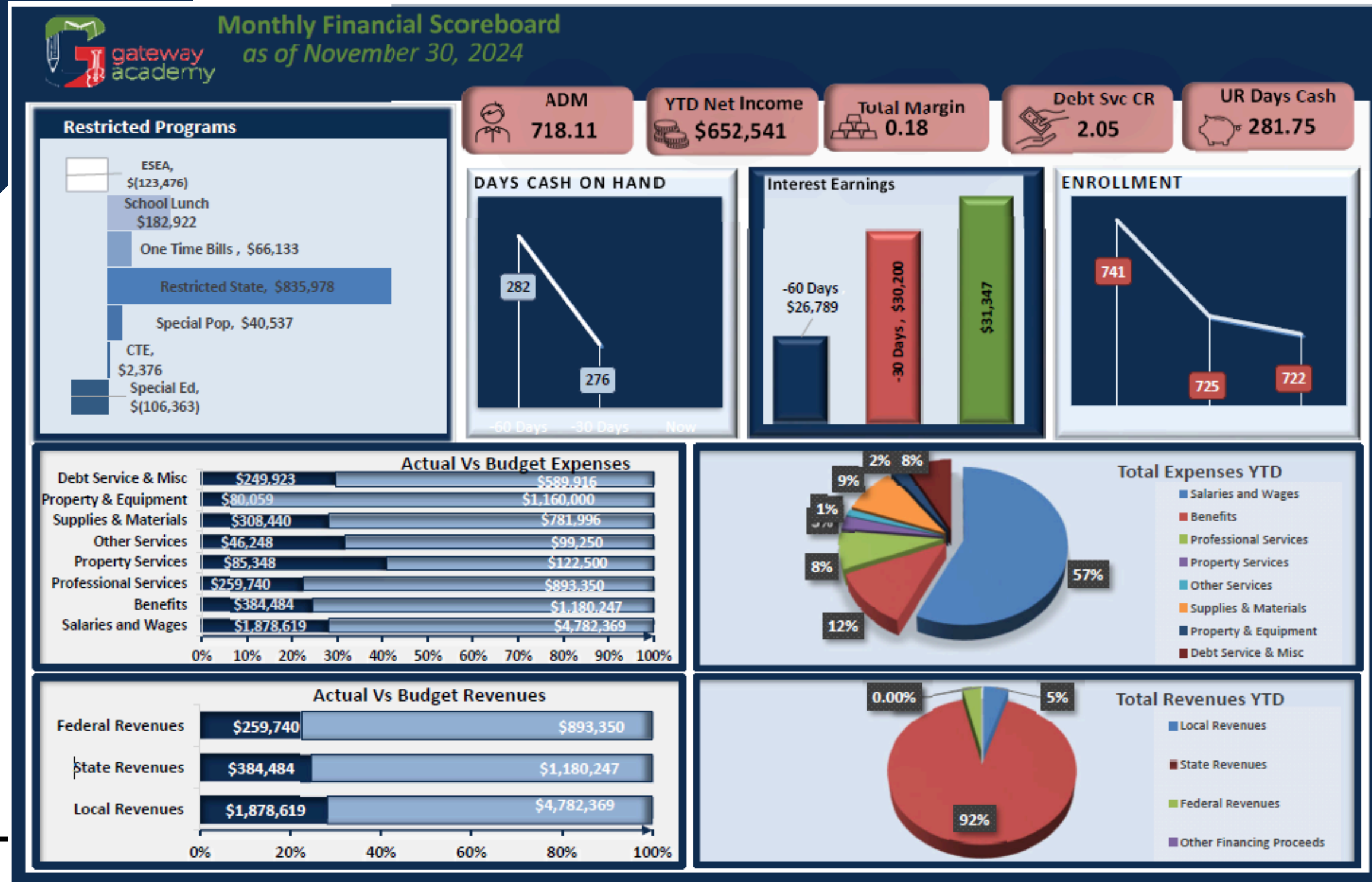


The report should be made available to public within 5 days of it being provided to the board. Best practice is to post on the school website and/or Public Notice website.

Monthly Reporting Structure Example

- 1 Monthly Scoreboard
- 2 Board Report Cover page
- 3 Income Statement
- 4 Balance Sheet





Paints a monthly picture of the financial state of the company in an easier-to-read format for boards. It can include financial metrics important to a board and/or reviewed by the SCSB for Charter Accountability.

Summary page



Finance & Accounting Report

Summary, Notes & Action Items

Prepared by: Jonada Munk, Business Administrator

Month Ending: 11/30/2024

Summary

Total overall expenses are trending as budgeted. During November the school received funding mid-year updates. Due to a higher enrollment than originally budgeted for in June 2024, the final revenue estimates resulted in a more favorable actual total received by the school. The detail by line item is provided below. A copy of the revised working budget draft is being included in this report. Currently we are working on preparing for the end of year payroll compliance filing. We have been staying on top of the Utah Grants applications and are working on submitting the new Safety Grant. In addition, we submitted a request for an additional \$14,000 in funding of our mental health grant program.

Notes

Reporting

- ✓ Submitted Audit report to USBE and State Auditor's Office ✓
- ✓ Submitted several Utah Grants Applications ✓
- ✓

Balance Sheet

▶ ▶

Income Statement

- | | |
|--|---|
| ▶ Line 005: CD Rates have been dropping and two more cuts anticipated. | ▶ Line 34: Increased due to a higher enrollment. |
| ▶ Line 022: K-12 WPU funding was adjusted for actual Oct 1 enrollment and ADM numbers. | ▶ Line 133: Paid for Panorama services. |
| ▶ Line 23: Professional Staff funding was also adjusted for WPU increases. | ▶ Line 155: Major repair work was done on Bus 1 and 2. |
| ▶ Line 028: Local replacement funding reflects the change in October 1 counts. | ▶ Line 178: GYM logo and signage a lot higher than originally planned for, this line item will need revision. |
| ▶ Line 025: Educator Salary Adjustment decreased to reflect actual teacher licensure counts reported as of October 15th. | ▶ Line 203: Paid for the Lexia license via the EISP funds. |
| ▶ Line 029: Sped Ad On increased by \$12,000. | ▶ Line 222: Finished and paid for the fencing work via the Safety Grant. |
| | ▶ Line 221: The purchase of another bus via Public Surplus. |

Action Items

-

Income Statement

Gateway Preparatory Academy
Income Statement - Summarized by Object
07/01/2024 to 10/31/2024
33.33% of the fiscal year has expired

	Actual YTD	Original Budget	% of Budget YTD	\$ Over (Und) YTD	Current Month	Prior Month	Two Months Prior
Net Income (Loss)							
Revenue							
Local Revenue	151,002	312,730	54.02%	(161,728)	43,180	41,403	41,220
State Revenue	2,671,454	8,721,404	29.92%	(6,049,950)	578,390	578,886	838,002
Federal Revenue	101,224	669,251	31.09%	(568,027)	74,435	26,788	348,725
Total Revenue	2,923,680	9,703,384	30.67%	(6,779,704)	696,005	647,077	1,227,947
Expense							
100 Salaries	1,396,698	4,782,369	30.25%	(3,385,671)	459,451	445,445	422,082
200 Benefits	291,008	1,180,247	25.11%	(889,239)	88,526	94,907	87,780
300 Purchased Prof & Tech Services	190,672	893,350	21.41%	(702,678)	84,608	85,713	2,675
400 Purchased Property Services	79,198	122,500	67.58%	(43,302)	4,529	3,861	68,162
500 Other Purchased Services	44,751	99,250	45.55%	(54,499)	3,714	24,195	13,476
600 Supplies	249,069	781,996	49.44%	(532,927)	43,538	65,369	62,665
700 Property (Equipment)	33,679	1,160,000	2.90%	(1,126,321)	1,055	32,624	-
800 Other Objects	200,991	589,916	34.07%	(388,925)	50,181	48,339	48,339
Total Expense	2,486,066	9,609,628	27.21%	(7,123,562)	735,602	800,454	705,179
Total Net Income (Loss)	437,615	93,756	110.19%	343,858	(39,596)	(153,377)	522,768

- Revenue/Expense actual vs budget
- Line item material changes month to month
- YTD blank \$ amts for any given revenues
- YTD \$ amts for Federal revenues
- Negative dollar amounts
- Look at expense trends
- Ask for a detailed GL if necessary

Balance Sheet & Other Reports

● Large AR balance post September?

● Large Sales tax receivable balance?

● Does the report separate restricted cash vs unrestricted?

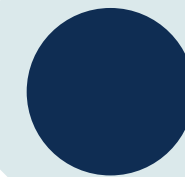
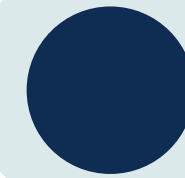
● Balance Sheet Income = IS Income

● Do payroll balances seem reasonable?

● Is the board treasurer or AC Member reviewing monthly reconciliations?

● Is the board receiving regular reporting on restricted program balances?

● The board may ask for a check register report for that month.





BUDGETING REQUIREMENTS & OVERSIGHT



Budget Preparation

- Before June 1, the budget officer (selected by board), shall prepare a tentative budget, with supporting documentation, to be submitted to the LEA board.



Required filing period

The tentative budget shall be filed with the charter school executive director for public inspection at least 15 days before the date of the tentative budget's proposed adoption by the LEA governing board.



Budget Adoption

- Before June 30th, a charter school governing board shall adopt a budget for the next fiscal year.



Budget Draft/Hearing

The school should be able to present a draft budget to the board by the April/ latest May meeting once the legislative estimates are made available.

The board should present their priorities to the director and the BA during the initial budget hearing.



Monitor Budget Performance

Track budget performance regularly to identify variances and take corrective actions via the monthly finance reports and/or finance/audit committee meetings.



Budget Amendments

- If significant variations from the original budget are present, a budget amendment is necessary mid year.



Ensure Compliance

Ensure that budgeting practices comply with financial regulations and standards.

Ensure the business office and the director are filing the necessary reports in a timely manner with SAO and USBE.



Funding Types

1

Local Funds

Funds generated at the local level.

2

State Funds

Revenue received from state agencies, USBE being the main agency.

3

Federal Funds

Funding received from federal agencies, or federal funds flowing through USBE.

Funding Types

1

Local Funds



2

State Funds

- The Minimum School Program (MSP) is the primary funding source for school districts and charter schools in Utah.
- The Minimum School Program includes a program or allocation funded by a line item appropriation or other appropriation designated as follows:
 - Basic School Program;
 - Related to Basic Programs;
 - Voted and Board Levy Programs; or
- October 1 Enrollments: A snapshot of the number of students enrolled on October 1 or the first school day in October
- Average Daily Membership (ADM): Average daily number of students enrolled throughout the year

Funding Types

2

State Funds

- Restricted and Unrestricted dollars
- Received based on a specific calculation
- Received on a 12 month basis or other frequency and listed on the monthly Allotment
- Some of the programs are reimbursable
- The largest stream of funding received
- Other factors included in calculations are:
 - Special Education Numbers
 - Low-Income/free/reduced lunch numbers
 - At-risk student data
 - October CACTUS Counts: Teacher data used to calculate and allocate funding for programs like the Educator Salary Adjustment, Teacher Supplies and Materials, and Educator Professional Time



State Funds

MSP Program Budgets that Do Not Change During the School Year

Program	Line Item	Key Data Points	Final Allocations Published
PPG - Special Education - Preschool	Basic School Program	Dec. 1 2023 Counts	April 2024
PPH - Special Education - Self-Contained	Basic School Program	FY23 ADM	April 2024
PPI - Special Education - Extended School Year	Basic School Program	Dec. 1 2023 Counts	April 2024
PPM - Foreign Exchange	Basic School Program	Oct. 1 2023 Counts	April 2024
PPN - Special Education - Impact Aid	Basic School Program	Dec. 1 2023 Counts	April 2024
PQG - Adult Education	Related to Basic School Programs	Various Factors	April 2024
PQM - School LAND Trust Program	Related to Basic School Programs	Oct. 1 2023 Counts	April 2024
PQV - Dual Immersion	Related to Basic School Programs	# and Type of Participating Schools	August 2024
PUU - Teacher & Student Success Account (TSSA) Program	Related to Basic School Programs	FY24 Final WPU's	April 2024
PUV - Student Health & Counseling Support Program	Related to Basic School Programs	Oct. 1 2023 Counts	April 2024
PSA - Capital Outlay Foundation Program	School Building Program	FY23 ADM, TY23 Property Tax Collections	April 2024

MSP Program Budgets that Do Change During the School Year

Program	Line Item	Updated Data	Final Allocations Published
PPA - Kindergarten	Basic School Program	Oct. 1 2024 Counts, FY24 ADM	November 2024 (Charters)/ May 2025 (Districts)
PPB - Grades 1-12	Basic School Program	Oct. 1 2024 Counts, FY24 ADM	November 2024 (Charters)/ May 2025 (Districts)
PPC - Necessarily Existent Small Schools	Basic School Program	FY24 ADM	November 2024
PPD - Professional Staff	Basic School Program	October 2024 CACTUS Counts, Midyear Update WPU	November 2024
PPF - Special Education - Add-on	Basic School Program	FY24 ADM	November 2024
PPL - Class Size Reduction	Basic School Program	FY24 ADM	November 2024
PPR - Students At-Risk Add-On	Basic School Program	Oct. 1 2024 Counts	November 2024
PQN - Charter School Local Replacement	Related to Basic School Programs	Oct. 1 2024 Counts	November 2024
PQR - Educator Salary Adjustments	Related to Basic School Programs	October 2024 CACTUS Counts	November 2024
PQY - Flexible Allocation	Related to Basic School Programs	Midyear Update WPU	November 2024
PUA - Teacher Supplies and Materials	Related to Basic School Programs	October 2024 CACTUS Counts	November 2024
PUE - Charter School Funding Base Program	Related to Basic School Programs	Oct. 1 2024 Counts	November 2024
PUY - Educator Professional Time	Related to Basic School Programs	October 2024 CACTUS Counts	November 2024
PRA - Voted Local Levy Program	Voted and Board Local Levy Programs	TY24 Tax Rates, Midyear Update WPU	May 2025
PRB - Board Local Levy Program	Voted and Board Local Levy Programs	TY24 Tax Rates, Midyear Update WPU	May 2025
PSB - Capital Outlay Enrollment Growth Program	School Building Program	Oct. 1 2024 Counts	November 2024



State Funds

Other MSP Programs (Contact USBE staff for program details)

Program	Line Item	USBE Contact - Name	USBE Contact - Email	USBE Contact - Phone
PK - CTE ADM	Basic School Program	Wendi Morton	wendi.morton@schools.utah.gov	801-538-7738
PKB - CTE Comprehensive Counseling & Guide	Basic School Program	Wendi Morton	wendi.morton@schools.utah.gov	801-538-7739
PKC - CTE Workbased Learning	Basic School Program	Wendi Morton	wendi.morton@schools.utah.gov	801-538-7740
PKD - CTE College & Career Awareness	Basic School Program	Wendi Morton	wendi.morton@schools.utah.gov	801-538-7741
PKE - CTE Technical Student Orgs	Basic School Program	Wendi Morton	wendi.morton@schools.utah.gov	801-538-7742
PKF - CTE Skill Certification Competency	Basic School Program	Wendi Morton	wendi.morton@schools.utah.gov	801-538-7743
QB - To & From School-Pupil Transportation	Related to Basic School Programs	Ron Litchfield	ron.litchfield@schools.utah.gov	801-538-7577
QHA - Enhancement for Accelerated Students Program - AP	Related to Basic School Programs	Christy Schreck	christy.schreck@schools.utah.gov	801-538-7935
QHG - Enhancement for Accelerated Students Program-GT	Related to Basic School Programs	Trish French	trish.french@schools.utah.gov	801-538-7617
QHI - Enhancement for Accelerated Students Program-IB	Related to Basic School Programs	Christy Schreck	christy.schreck@schools.utah.gov	801-538-7935
QI - Concurrent Enrollment	Related to Basic School Programs	Cathy Gray	cathy.gray@schools.utah.gov	801-538-7830
QS - Teacher Salary Supplement Program	Related to Basic School Programs	Erica Horsley	erica.horsley@schools.utah.gov	801-538-7741
JB - Beverley Taylor Sorenson Elem Arts	Related to Basic School Programs	Laurie Baefsky	laurie.baefsky@schools.utah.gov	801-538-7842
JC - Grants for Professional Learning	Related to Basic School Programs	Julie Clark	julie.clark@schools.utah.gov	801-538-7661
JF - Youth-in-Care	Related to Basic School Programs	Benjamin Carrier	Benjamin.Carrier@schools.utah.gov	801-538-7884
JJG - Students At-Risk - Gang Prevention and Intervention	Related to Basic School Programs	Rita Brock	rita.brock@schools.utah.gov	801-538-7761
JO - Digital Teaching and Learning	Related to Basic School Programs	Melanie Durfee	melanie.durfee@schools.utah.gov	801-538-7719
JP - Effective Teachers in High Poverty Schools	Related to Basic School Programs	Erica Horsley	erica.horsley@schools.utah.gov	801-538-7741

Funding Types

3

Federal Funds

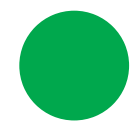
- The federal government funds states, and then states allocate money to schools,
- Federal funding comes from two main acts of Congress
 - Individuals with Disabilities Education Act (IDEA)
 - Elementary and Secondary Education Act, (ESEA) or No Child Left Behind (NCLB). These fund are often called “Title Funds” because funding comes from different Titles of the Act, such as “Title I-A,” “Title II-D,” etc.
- Applied for in Utah Grants, and
- Reimbursed after the fact.
- Other federal funds may become available through non-USBE sources

Resources

- State Auditor's Office Board Trainings
- Utah State Board of Education Board Trainings
- Utah Association of Public Charter Schools
<https://www.utahcharters.org/training>
- R277-113 (training as part of the onboarding process)
- UC Title 53G – Section 7, Part 4.



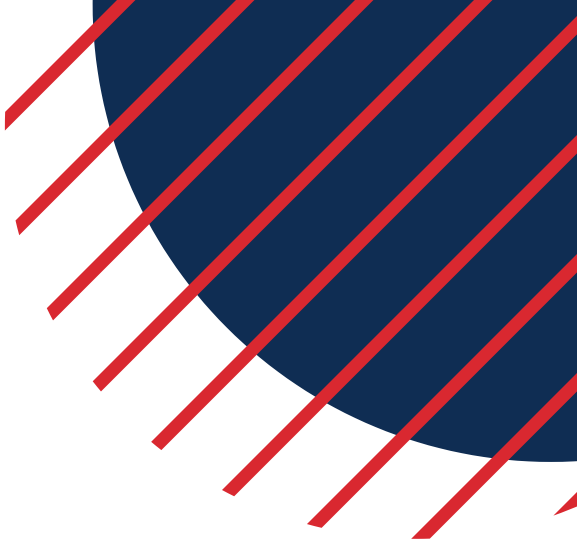
Thank You



Jonada Munk
jonadamunk@gpacharter.org
435-272-7646



Role and Duties

- 
- 
- ☒ LEA Board shall ensure required training is received as part of the onboarding process
 - ☒ Must designate board members to serve on the audit committee (list members on the website)
 - ☒ The audit committee meetings should be held regularly.
 - ☒ Provide an independent forum for audits and other regulatory reviews and keep the board informed of these matters
-

Role and Duties



Prepare meeting agendas



Present information and reports from the committee meetings to the LEA board.



Receive reports of reviews, monitoring, or investigations conducted by LEA admin and ensure timely corrective action



Ensure that findings or concerns are resolved in a timely manner by LEA administration.

Role and Duties

- 
- ☒ Create systems and processes for reviews of transactions, bank reconciliations, local policy compliance etc.
 - ☒ Oversee internal control system function
 - ☒ Complete the required risk assessment and other forms of risk assessments for areas of identified risk or non compliance.
 - ☒ Oversee the procurement process of the external auditor and make recommendations to the board regarding the selection of the auditor: R277-113-4(5).
- 

Assurance Services Oversight

- *The audit committee should request a list of all assurance services that will be occurring in a given fiscal year!*
- *Have direct communication access with assurance providers*
- *Review disagreements and responses to these assurance services.*
- *Consider other assurance services.*

EXTERNAL AUDITS				USBE INTERNAL AUDIT
Financial Statement Audit	Single Audit	State Compliance Audit	Performance Audits	
Regulations				
51-2a-201 Accounting Reports Required	2 CFR 200.501 Audit Requirements	51-2a-301 State Auditor Responsibilities	Various at the state and federal levels	63I-5-201 Internal Auditing Programs – State agencies
51-2a-202 Report Requirements				
53G-4-404 Annual Financial Report – Audit Report				
53G-5-404 Requirements for Charter Schools				
2 CFR 200.510 Financial Statements				
Standards				
Generally Accepted Auditing Standards (GAAS)	Generally Accepted Government Auditing Standards (GAGAS)	Generally Accepted Auditing Standards (GAAS)	Specific to the entity performing the audit	International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards (GAGAS)		Generally Accepted Government Auditing Standards (GAGAS)		
Assurance(s) Provided				
Financial position is presented fairly in all material respects	Complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each major federal program.	Complied, in all material respects, with the state compliance requirements identified.	Specific to the auditing entity and its regulations and standards. In general, to objectively evaluate the compliance, operations, finances, governance, risk, internal controls, complaints, or fraud.	Objectively evaluate the effectiveness of governance, risk management, internal controls, and the efficiency of operations. Assurances may also be specific to specific audit scope and objectives.
Limited review of internal controls over financial reporting				
Limited review of compliance with laws and regulations that could have a direct and material effect on the financial statements				
	Limited review of internal controls over compliance.			

MONITORING	
Federal	State
Regulations	
2 CFR 200.331-333 Requirements for pass-through entities	R277-114-3 Program Monitoring
Policies & Procedures	
Staff in various agencies or LEAs monitor and prepare monitoring reports	Staff in various agencies or LEAs monitor and prepare monitoring reports
Assurance(s) Provided	
Subaward (grant) is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved	Compliance with: (a) program outcomes, (b) reporting requirements, (c) financial compliance
	Compliance with various regulatory requirements

External Audit Components

- ▶ An appraisal activity required by state and federal standards performed by a highly qualified firm independent of the school.
- ▶ It includes a Financial Statement Audit which accompanies the Annual Comprehensive Financial Report.
- ▶ It can include a Single Audit, which is a federal compliance audit required by 2 CFR 200.501 for entities spending > \$1,000,000 in federal funds.
- ▶ State compliance audit - tests different areas of state compliance (e.g. school fees, public meeting requirements etc.) Guided by the annually published State Audit Guide.
- ▶ All three audits make up the financial reporting package. Due to USBE November 30th, and SAO December 31st.
- ▶ It is very important to understand the kind of assurance each type of external audit provides (it is not a guarantee of a clean bill of health!).

Internal Audit



USBE has an internal Audit Function.



LEAs with more than 10,000 students are also required to have an internal audit function; other LEAs may choose to have an internal audit function as a best practice.



Definition of an internal audit.



Very specific of audits, not standard boiler plate!



More detailed assurance by several agencies related to the compliance matter being audited.

Monitoring Reviews

- Monitoring means to formally supervise, inspect, or examine the compliance, performance, or finances of a program receiving state or federal education funding
- Monitoring of state and federal programs is required by law and is done in accordance with established policies and procedures of the entity that does the monitoring. Most frequently USBE.
- Frequently and incorrectly titled audits. They do not entail audits. Standards used are very different, and so is the scope.
- Different state and federal funding programs have different monitoring requirements.

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 05/18/2026 91.67% of
the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Net				
Restricted State or Federal (H) Sheet5				
5420 School Land Trust Program				
Revenue				
State restricted				
1.3500.5420. State LAND Trust Program	100,666.69	114,360.82	114,361.00	114,361.00
Total State restricted	100,666.69	114,360.82	114,361.00	114,361.00
Total Revenue	100,666.69	114,360.82	114,361.00	114,361.00
Expenditures				
100 Salaries & wages				
1.115.22.5420 Salaries-Sup & Dir: Staff: L	51,488.02	24,905.67	29,173.00	29,173.00
1.131.10.5420 Salaries-Teachers: Instruct:	16,753.07	25,179.04	30,505.59	30,505.59
1.161.10.5420 Salaries-Aides: Instruct: LA	9,198.60	-	-	-
Total 100 Salaries & wages	77,439.69	50,084.71	59,678.59	59,678.59
200 Employee benefits				
1.220.10.5420 SS & Med: Instruct: LAND T	2,086.87	1,824.59	2,943.00	2,943.00
1.220.22.5420 SS & Med: Staff: LAND Trus	3,821.72	1,754.55	3,520.00	3,520.00
1.230.10.5420 Retirement: Instruct: LAND	93.34	(93.34)	-	-
1.230.22.5420 Retirement: Staff: LAND Trr	3,510.83	2,256.93	4,529.00	4,529.00
1.240.10.5420 Grp Med Ben: Instruct: LAN	174.11	(59.53)	6,500.00	6,500.00
1.240.22.5420 Grp Med Ben: Staff: LAND	1,463.33	266.88	9,419.00	9,419.00
1.270.10.5420 Workers Comp: Instruct: LA	102.80	35.08	241.00	241.00
1.270.22.5420 Workers Comp: Staff: LAN	213.87	63.89	300.00	300.00
1.280.10.5420 SUTA: Instruct: LAND Tr	65.35	35.63	197.00	197.00
1.280.22.5420 SUTA: Staff: LAND Trust	51.49	8.84	50.00	50.00
Total 200 Employee benefits	11,583.71	6,093.52	27,699.00	27,699.00
600 Supplies & materials				
1.650.10.5420 Supplies-Comp & Tech: Ins	8,073.00	5,081.53	55,000.00	55,000.00
1.650.10.5420.1 Sups-Comp & Tech: Instr	-	51,406.08	-	-
1.670.10.5420 Software: Instruct: Land Tr	3,570.29	-	-	-
Total 600 Supplies & materials	11,643.29	56,487.61	55,000.00	55,000.00
Total Expenditures	100,666.69	112,665.84	142,377.59	142,377.59
Total 5420 School Land Trust Program	-	1,694.98	(28,016.59)	(28,016.59)
Total Restricted State or Federal (H) Sheet5	-	1,694.98	(28,016.59)	(28,016.59)

Purchased student devices, computer lab computers and repaired existing technology. Helped support wage and benefit cost for our instructional coach and ELL positions.

Positive Behavior Plan Report

May 26, 2026

For the school year 2025-2026 the following is a report of the implementation of the Gateway Academy Positive Behavior Plan. The plan was created and approved by the board on February 23, 2022. Last year we did a great job of getting the plan started and carried that momentum into this school year. This school year we were able to hold in class instruction on subjects including conflict resolution, stress management, resilience, healthy family relationships, and emotional regulation. The school counselor was able to go into the Middle School environment and teach mental health lessons during mentor times on subjects including anxiety, depression, stress, peer pressure, self-esteem, drug and alcohol use, suicidal thoughts, and the difference between positive and negative coping strategies. We continued our Hope for Tomorrow program with additional lessons on mental health and wellness. Zones of Regulation continued to be taught in many classes throughout the school, assisting our lower elementary students with emotional regulation and giving the school a universal language to use when describing emotions. This year, we continued our Hope Squad in our middle school environment, ran social skills groups for all grade levels, and provided students with mental health services as needed. At the end of the school year we reviewed the data from a pre- and post-survey from the middle school and found that there was an improvement in knowledge of mental health and positive coping strategies.

During this school year, we continued multiple programs previously run to continue to improve students' positive behavior. Our aide for the refocus room continues to provide support with students there. Per the refocus room teacher, behaviors have decreased in this space and we continue to see a decrease in overall red cards. The refocus room continues to work on printouts and worksheets to assist students when they come into refocus. The wellness space continues to provide students with a place to regulate their emotions and decrease overall behaviors. This space continues to be utilized by many students and has been a great option for teachers who have students who need a place to re-regulate. Our Social Worker continues to run groups and be in classrooms supporting teachers with their students' needs with mental health and social skills. Next year, our social worker will be teaching a class for the middle school to assist students with skills, regulating emotions, and decision making. Our Behavior Specialist continued to assist students with behavior issues in class while also providing

students with behavior plans. This continues to be a successful endeavor, and we hear positive feedback from all levels of the school about this support in the building. As part of a mental health grant, our social worker set a goal to reduce red card visits in the refocus room this year. Last year we had around 800 red cards and this year that number dropped to 400!!

Report written by Director Armour, designated Positive Behavior Specialist

Gateway Preparatory Academy
Income Statement- Board Report
1 Regular School - 07/01/2025 to 03/31/2026
75.00% of the fiscal year has expired

	January 2025	February 2026	March 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
Net Income (Loss)						
Revenue						
002 Local Revenue						
005 Earnings on Investments	39,624.11	35,191.74	39,103.60	317,447.56	425,000.00	74.69%
009 Income-Sales & Admissions	20.00	-	161.50	181.50	5,800.00	3.13%
010 Student Fees	3,430.00	(60.00)	-	5,757.00	6,995.00	82.30%
011 Income-Other Activities	1.00	18.60	45.00	300.16	400.00	75.04%
012 Fundraisers	133.00	1,292.93	930.95	9,731.51	11,300.00	86.12%
013 Local Donations	3,126.10	546.09	-	5,082.87	7,300.00	69.63%
014 Rental Income	45.00	45.00	6,000.00	6,680.00	7,000.00	95.43%
016 Other Local Income	1,182.04	228.00	45.14	1,373.96	2,000.00	68.70%
Total 002 Local Revenue	47,561.25	37,262.36	46,286.19	346,554.56	465,795.00	74.40%

Gateway Preparatory Academy
Income Statement- Board Report
1 Regular School - 07/01/2025 to 03/31/2026
75.00% of the fiscal year has expired

	January 2025	February 2026	March 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
021 State Revenue						
022 Regular Basic School K-12	766,390.90	766,390.89	766,390.90	6,897,518.09	9,196,690.78	75.00%
023 Restricted Basic- Sped Programs	103,422.97	103,422.97	140,646.75	966,260.53	1,292,707.39	74.75%
024 Restictred Basic- At Risk Add On	50,916.42	50,916.41	50,916.41	458,247.72	610,996.97	75.00%
025 Restricted Basic- Class Size Reduction	78,473.22	78,473.23	78,473.22	706,259.03	941,177.06	75.04%
027 Charter Base Funding	16,713.33	16,713.33	16,713.34	150,420.00	200,560.00	75.00%
028 Flexible Allocation	64,572.48	78,439.75	64,572.48	595,019.59	777,823.45	76.50%
029 Charter Local Replacement	672,087.00	672,087.00	672,087.00	6,048,783.00	8,065,044.00	75.00%
031 Gifted and Talented Learning	-	-	4,876.55	4,876.55	6,502.00	75.00%
032 Salary Supplement for Highly Needed Educators	2,385.94	2,385.95	2,385.94	21,473.51	28,631.00	75.00%
033 Teachers Materials & Supplies	-	-	-	14,837.50	14,837.50	100.00%
034 Educator Salary Adjustment	45,146.05	45,146.05	45,146.06	406,314.48	541,752.64	75.00%
035 Education Support Professional Bonus	-	-	-	57,370.00	57,370.00	100.00%
036 Educator Professional Time	-	-	-	81,856.77	81,856.77	100.00%
037 School LAND Trust Program	-	-	-	114,360.82	114,361.00	100.00%
038 Teacher and Student Success Program	20,076.78	20,076.77	20,076.78	180,691.01	240,921.00	75.00%
039 Student Health And Counseling Program	-	28,319.19	-	28,319.19	48,500.96	58.39%
040 Beverly Taylor Sorenson Arts	3,500.00	3,500.00	3,500.00	31,500.00	42,000.00	75.00%
041 Digital Teaching & Learning	-	17,527.00	-	17,527.00	28,498.70	61.50%
042 Computer Science Initiative	-	-	-	-	26,500.00	-
043 School Safety & Support	-	29,393.87	-	29,393.87	1,058,000.00	2.78%
049 Other Non-MSP USBE Revenue	6,500.00	14,103.50	-	46,281.73	62,178.00	74.43%
050 Other Non-USBE State Revenue	5,939.84	-	12,409.53	49,918.20	70,000.00	71.31%
Total 021 State Revenue	1,836,124.93	1,926,895.91	1,878,194.96	16,907,228.59	23,506,909.22	71.92%

Gateway Preparatory Academy
Income Statement- Board Report
1 Regular School - 07/01/2025 to 03/31/2026
75.00% of the fiscal year has expired

	<u>January 2025</u>	<u>February 2026</u>	<u>March 2026</u>	<u>FY26 Actual YTD</u>	<u>FY26 Approved Budget</u>	<u>% YTD Actual to Budget</u>
071 Federal Revenue						
072 IDEA B-Disabled	-	56,365.03	-	56,365.03	211,993.00	26.59%
073 Title I Disadvantaged	-	221,957.52	-	221,957.52	400,469.00	55.42%
074 Title II Teacher Improvement	-	-	-	-	18,883.00	-
080 Other Federal Revenue	-	-	-	73,005.95	73,006.00	100.00%
Total 071 Federal Revenue	-	278,322.55	-	351,328.50	704,351.00	49.88%
091 Other Financing Sources						
095 Proceeds of Sales of Fixed Assets	-	-	-	1,000.00	-	-
Total 091 Other Financing Sources	-	-	-	1,000.00	-	-
Total Revenue	1,883,686.18	2,242,480.82	1,924,481.15	17,606,111.65	24,677,055.22	71.35%

Gateway Preparatory Academy
Income Statement- Board Report
1 Regular School - 07/01/2025 to 03/31/2026
75.00% of the fiscal year has expired

	January 2025	February 2026	March 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
Expense						
102 Salaries 100						
103 Wages - Supervisors & Dir Staff	28,734.54	28,605.99	27,200.48	254,728.87	346,816.90	73.45%
104 Wages - Principals & Directors	14,022.50	14,022.50	14,022.50	128,702.50	176,000.00	73.13%
105 Wages -Teachers	210,818.47	222,654.02	243,436.48	1,820,389.78	2,547,117.04	71.47%
106 Wages -Teachers-Special Ed	31,959.75	33,702.01	37,047.39	275,401.07	467,647.08	58.89%
107 Wages - Substitute Teachers	894.38	3,624.28	2,548.82	19,617.81	46,800.00	41.92%
108 Wages - Other Licensed Salaries	23,057.31	25,128.26	26,714.53	196,420.91	255,032.84	77.02%
109 Wages - Other Admin/Support Staff	28,190.67	28,190.67	28,190.67	271,093.15	352,888.00	76.82%
110 Wages - Aides & Parapro	43,777.78	57,445.72	56,302.85	482,153.34	693,664.60	69.51%
111 Wages - SpEd Aide & Parapro	28,210.10	40,231.35	38,111.80	317,620.84	473,451.44	67.09%
112 Wages - Bus Drivers	5,082.43	7,946.16	6,347.87	59,828.84	99,123.00	60.36%
113 Wages - Maintenance & Custodial	7,708.62	8,144.41	8,117.91	78,976.40	116,480.00	67.80%
114 Wages - Computer & Tech	4,468.08	4,468.08	4,468.08	42,712.72	57,519.00	74.26%
116 Wages - Other Salaries	1,111.11	1,111.11	1,111.11	6,666.66	40,000.00	16.67%
Total 102 Salaries 100	428,035.74	475,274.56	493,620.49	3,954,312.89	5,672,539.90	69.71%
121 Benefits 200						
122 Social Security & Medicare Tax	29,011.42	31,498.43	30,562.66	262,628.54	423,206.00	62.06%
123 Retirement Expense	27,771.05	27,778.76	27,933.02	233,258.47	339,998.00	68.61%
124 Health Benefits	51,261.41	47,282.17	47,858.68	375,854.61	653,252.00	57.54%
125 Workers Comp	1,105.39	1,262.91	1,262.91	12,632.53	30,757.00	41.07%
126 Unemployment Insurance	379.27	411.79	424.06	3,878.73	12,601.00	30.78%
127 Other Employee Benefits	520.00	520.00	520.00	4,680.00	9,000.00	52.00%
Total 121 Benefits 200	110,048.54	108,754.06	108,561.33	892,932.88	1,468,814.00	60.79%

Gateway Preparatory Academy
Income Statement- Board Report
1 Regular School - 07/01/2025 to 03/31/2026
75.00% of the fiscal year has expired

	January 2025	February 2026	March 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
131 Purchased Prof & Tech Services 300						
133 Professional Educational Services	1,112,548.14	1,095,887.22	1,095,158.49	6,804,374.40	9,013,397.00	75.49%
134 Employee Training & Development	756.00	5,975.00	160.00	55,460.74	70,193.00	79.01%
135 Education Support Services	5,291.50	3,604.75	3,041.00	23,772.75	47,100.00	50.47%
136 Administrative Support Services	-	6,117.50	2,212.50	50,015.25	50,375.00	99.29%
137 Legal and Accounting	-	2,100.00	7,665.00	24,071.25	27,000.00	89.15%
140 Other Purchased Services	515.48	360.34	249.98	4,863.92	10,000.00	48.64%
Total 131 Purchased Prof & Tech Services 300	1,119,111.12	1,114,044.81	1,108,486.97	6,962,558.31	9,218,065.00	75.53%
151 Purchased Property Services 400						
152 Utilities Expenses	1,252.84	965.02	956.93	8,425.97	11,600.00	72.64%
153 Cleaning Services	-	375.00	-	375.00	1,200.00	31.25%
154 Repair & Maint- Comp & Tech	261.00	261.00	261.00	5,169.65	7,500.00	68.93%
155 Repair & Maint- Facilities & Custodial	1,208.56	5,025.00	1,821.50	20,353.65	75,700.00	26.89%
156 Repair & Maintenance- Transportation	-	-	-	7,241.07	12,000.00	60.34%
157 Rentals	130.00	1,980.00	130.00	3,847.72	10,700.00	35.96%
158 Construction Services	324,762.16	255,538.15	380,974.31	1,754,634.75	6,225,000.00	28.19%
Total 151 Purchased Property Services 400	327,614.56	264,144.17	384,143.74	1,800,047.81	6,343,700.00	28.38%
171 Other Purchased Services 500						
173 Insurance Expense	-	-	-	25,850.00	26,040.00	99.27%
174 Telephone & Internet	280.50	284.34	273.33	5,377.04	6,620.25	81.22%
175 Other Communication Expense	140.00	140.00	140.00	1,260.00	1,900.00	66.32%
176 Postage & Mailing Expense	20.99	98.99	1,034.99	2,284.26	2,500.00	91.37%
178 Printing & Binding Services	-	-	9.00	1,112.40	7,600.00	14.64%
179 Advertising- Administration	47.20	88.14	79.32	401.85	5,000.00	8.04%
180 Travel- Staff Travel & Mileage	1,363.85	461.80	7,346.53	12,843.58	20,700.00	62.05%
181 Travel- Field Trips	4,540.80	25.00	6,288.57	20,166.91	46,713.00	43.17%
Total 171 Other Purchased Services 500	6,393.34	1,098.27	15,171.74	69,296.04	117,073.25	59.19%

Gateway Preparatory Academy
Income Statement- Board Report
1 Regular School - 07/01/2025 to 03/31/2026
75.00% of the fiscal year has expired

	January 2025	February 2026	March 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
191 Supplies 600						
192 Classroom Supplies	2,679.11	5,467.47	9,896.27	70,990.13	81,929.00	86.65%
193 Employee Motivation	(3,844.11)	717.16	204.31	15,236.89	15,000.00	101.58%
194 Employee Training Supplies	-	-	-	-	500.00	-
195 Special Ed Supplies	32.50	182.42	28.03	5,525.57	8,276.00	66.77%
196 Administration Supplies	364.84	148.31	132.27	8,973.45	10,000.00	89.73%
197 Board Supplies	169.78	-	-	2,236.34	3,000.00	74.54%
200 Maintenance & Custodial Supplies	4,925.90	6,681.54	5,429.25	40,869.88	113,000.00	36.17%
201 Transportation	884.51	373.01	88.32	6,206.30	8,500.00	73.02%
202 Energy- Electricity & Natural Gas	4,356.61	4,621.41	4,063.12	36,886.88	54,000.00	68.31%
203 Textbooks & Instructional Software	284.72	637.59	3,191.65	61,775.70	105,200.00	58.72%
204 Library Books & Supplies	87.54	36.99	(9.69)	1,203.79	3,000.00	40.13%
205 Computer & Tech Supplies	1,413.30	356.30	840.66	181,417.69	185,543.00	97.78%
206 Computer & Tech Software	1,200.00	-	-	3,075.05	5,000.00	61.50%
206 Motor Fuel & Oil	1,093.48	1,299.64	1,192.09	9,623.13	16,500.00	58.32%
207 Parent Committee	23.49	90.78	48.14	835.90	5,500.00	15.20%
208 Student Programs	1,784.11	207.00	3,668.73	7,901.68	17,450.00	45.28%
209 Fundraising	-	-	-	3,000.00	3,000.00	100.00%
Total 191 Supplies 600	15,455.78	20,819.62	28,773.15	455,758.38	635,398.00	71.73%
221 Property (Equipment) 700						
222 Land & Site Improvement	-	-	-	-	275,000.00	-
226 Equipment-Tech Hardware/Software	-	-	-	24,550.00	24,550.00	100.00%
Total 221 Property (Equipment) 700	-	-	-	24,550.00	299,550.00	8.20%

Gateway Preparatory Academy
Income Statement- Board Report
1 Regular School - 07/01/2025 to 03/31/2026
75.00% of the fiscal year has expired

	January 2025	February 2026	March 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
241 Other Objects 800						
242 Dues and Fees	139.90	125.70	164.72	25,528.77	28,200.00	90.53%
243 Interest Paid- Loans	27,858.74	27,771.66	27,684.19	252,274.93	334,799.00	75.35%
244 Principal Paid- Loans	20,480.11	20,567.19	20,654.66	182,774.72	245,268.00	74.52%
246 Other Misc Expenditures	-	-	-	6,000.00	6,000.00	100.00%
Total 241 Other Objects 800	48,478.75	48,464.55	48,503.57	466,578.42	614,267.00	75.96%
Total Expense	2,055,137.83	2,032,600.04	2,187,260.99	14,626,034.73	24,369,407.15	60.02%
Total Net Income (Loss)	(171,451.65)	209,880.78	(262,779.84)	2,980,076.92	307,648.07	968.66%

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 03/31/2026
75.00% of the fiscal year has expired

	<u>January 2025</u>	<u>February 2026</u>	<u>March 2026</u>	<u>FY26 Actual YTD</u>	<u>FY26 Approved Budget</u>	<u>% YTD Actual to Budget</u>
Net Income (Loss)						
Revenue						
002 Local Revenue						
006 Food Sales to Students	5,064.51	5,509.35	6,494.10	47,272.91	52,200.00	90.56%
007 Food Sales to Adults	439.15	264.65	305.95	2,949.20	3,500.00	84.26%
008 Food Service-Other Revenue	79.60	85.40	78.76	1,007.21	1,050.00	95.92%
Total 002 Local Revenue	5,583.26	5,859.40	6,878.81	51,229.32	56,750.00	90.27%

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 03/31/2026
75.00% of the fiscal year has expired

	January 2025	February 2026	March 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
021 State Revenue						
044 Food Service State Revenue	4,644.75	6,675.75	5,371.50	39,752.15	72,050.00	55.17%
Total 021 State Revenue	4,644.75	6,675.75	5,371.50	39,752.15	72,050.00	55.17%

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 03/31/2026
75.00% of the fiscal year has expired

	January 2025	February 2026	March 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
071 Federal Revenue						
075 Food Service - Paid	3,406.15	3,984.75	3,939.10	27,647.95	37,000.00	74.72%
076 Food Service - Free & Reduced Lunch	18,346.72	21,575.68	21,417.44	149,751.68	200,000.00	74.88%
077 Food Service - Breakfast Reimbursement	7,131.94	7,953.70	7,958.66	55,559.06	70,000.00	79.37%
078 Food Service - Other Federal Revenue	2,786.57	3,132.10	3,832.63	18,327.43	51,952.00	35.28%
Total 071 Federal Revenue	31,671.38	36,646.23	37,147.83	251,286.12	358,952.00	70.01%
Total Revenue	41,899.39	49,181.38	49,398.14	342,267.59	487,752.00	70.17%

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 03/31/2026
75.00% of the fiscal year has expired

	<u>January 2025</u>	<u>February 2026</u>	<u>March 2026</u>	<u>FY26 Actual YTD</u>	<u>FY26 Approved Budget</u>	<u>% YTD Actual to Budget</u>
Expense						
102 Salaries 100						
115 Wages - Food Services	15,153.33	19,134.15	18,501.95	161,087.57	215,925.00	74.60%
Total 102 Salaries 100	15,153.33	19,134.15	18,501.95	161,087.57	215,925.00	74.60%
121 Benefits 200						
122 Social Security & Medicare Tax	1,156.93	1,461.47	1,413.08	12,323.92	15,240.00	80.87%
123 Retirement Expense	642.41	642.41	652.41	5,853.82	7,414.00	78.96%
124 Health Benefits	(513.64)	147.88	147.88	1,475.58	4,113.00	35.88%
125 Workers Comp	159.04	-	-	426.29	500.00	85.26%
126 Unemployment Insurance	15.12	19.09	18.46	210.83	500.00	42.17%
Total 121 Benefits 200	1,459.86	2,270.85	2,231.83	20,290.44	27,767.00	73.07%

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 03/31/2026
75.00% of the fiscal year has expired

	<u>January 2025</u>	<u>February 2026</u>	<u>March 2026</u>	<u>FY26 Actual YTD</u>	<u>FY26 Approved Budget</u>	<u>% YTD Actual to Budget</u>
131 Purchased Prof & Tech Services 300						
134 Employee Training & Development	329.00	-	-	735.09	2,100.00	35.00%
140 Other Purchased Services	-	-	-	365.00	500.00	73.00%
Total 131 Purchased Prof & Tech Services 300	329.00	-	-	1,100.09	2,600.00	42.31%
151 Purchased Property Services 400						
155 Repair & Maint- Facilities & Custodial	449.03	2,217.38	946.94	4,991.77	12,000.00	41.60%
157 Rentals	89.95	89.95	89.95	809.55	1,300.00	62.27%
Total 151 Purchased Property Services 400	538.98	2,307.33	1,036.89	5,801.32	13,300.00	43.62%
171 Other Purchased Services 500						
174 Telephone & Internet	14.59	14.71	14.69	130.67	200.00	65.34%
180 Travel- Staff Travel & Mileage	-	-	-	(71.53)	1,000.00	-7.15%
Total 171 Other Purchased Services 500	14.59	14.71	14.69	59.14	1,200.00	4.93%

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 03/31/2026
75.00% of the fiscal year has expired

	<u>January 2025</u>	<u>February 2026</u>	<u>March 2026</u>	<u>FY26 Actual YTD</u>	<u>FY26 Approved Budget</u>	<u>% YTD Actual to Budget</u>
191 Supplies 600						
199 Food and Supplies	28,188.67	27,861.66	29,911.98	233,123.62	263,770.00	88.38%
206 Computer & Tech Software	-	-	-	580.00	1,000.00	58.00%
Total 191 Supplies 600	28,188.67	27,861.66	29,911.98	233,703.62	264,770.00	88.27%
Total Expense	45,684.43	51,588.70	51,697.34	422,042.18	525,562.00	80.30%
Total Net Income (Loss)	(3,785.04)	(2,407.32)	(2,299.20)	(79,774.59)	(37,810.00)	210.99%

Gateway Preparatory Academy
Balance Sheet- Board Report
07/01/2025 to 03/31/2026

Assets	
Cash	
Operating cash	
Regular Checking	11,485,717
Lunch Account	210,083
Cash on Hand	328
PTIF Unrestricted	27,188
Total Operating cash	<u>11,723,316</u>
Restricted cash	
Interest Payment & Savings	2
PTIF-USDA Restricted	174,216
Total Restricted cash	<u>174,218</u>
Total Cash	<u>11,897,534</u>
Accounts receivable	
Local	383
State	1
Sales tax receivable	1,073
Total Accounts receivable	<u>1,457</u>
Prepaid and other assets	
Prepaid expense	21,001
Deposits	3,000
Total Prepaid and other assets	<u>24,001</u>
Total Assets	<u>11,922,993</u>

Gateway Preparatory Academy
Balance Sheet- Board Report
07/01/2025 to 03/31/2026

Liabilities and fund balance	
Liabilities	
Accounts payable	
Accounts payable	409,406
P-Card liabilities	32,533
Total Accounts payable	<u>441,939</u>
Other current liabilities	
Accrued salaries and wages	397,646
Accrued other benefits liability	1,243
Total Other current liabilities	<u>398,889</u>
Total Liabilities	<u>840,828</u>
Fund balance	
Unrestricted fund balance-beginning	8,181,862
Net income	2,900,302
Total Fund balance	<u>11,082,164</u>
Total Liabilities and fund balance	<u>11,922,993</u>

GATEWAY PREPARATORY ACADEMY

BUDGET HEARING

**2025-26 FINAL
BUDGET**

**2026-27 ORIGINAL
BUDGET**

Presented By

Jonada Munk



May 2026

To Gateway Academy Stakeholders:

The following pages contain the 2025-26 final budget and the 2026-27 original budget with additional detail to assist the reader in understanding the school's budgetary trends.

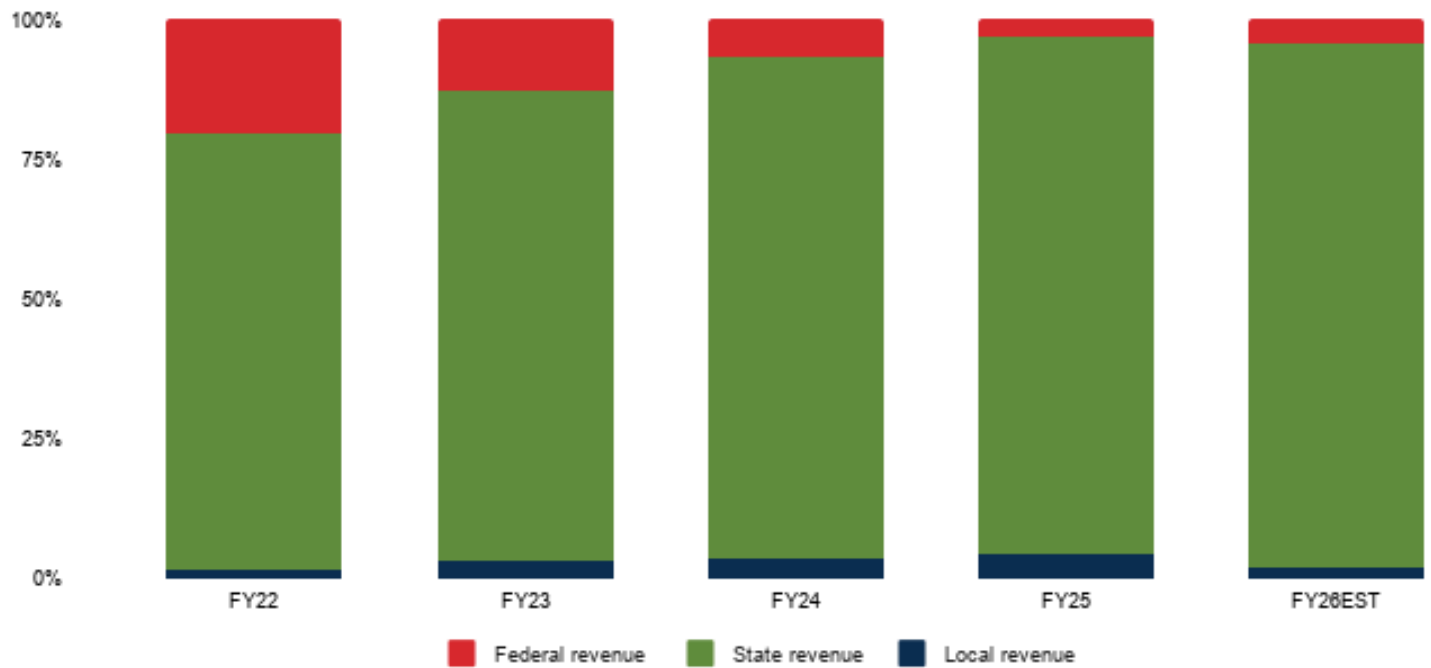
A public hearing will be held on May 26th, 2026, at 6:00 p.m. electronically via this [link](#).

The 2025-26 final budget and the 2026-27 original budget are available for public inspection in the school's business office. For additional information about the budget, call the Business Administrator at 435-867-5558x303.

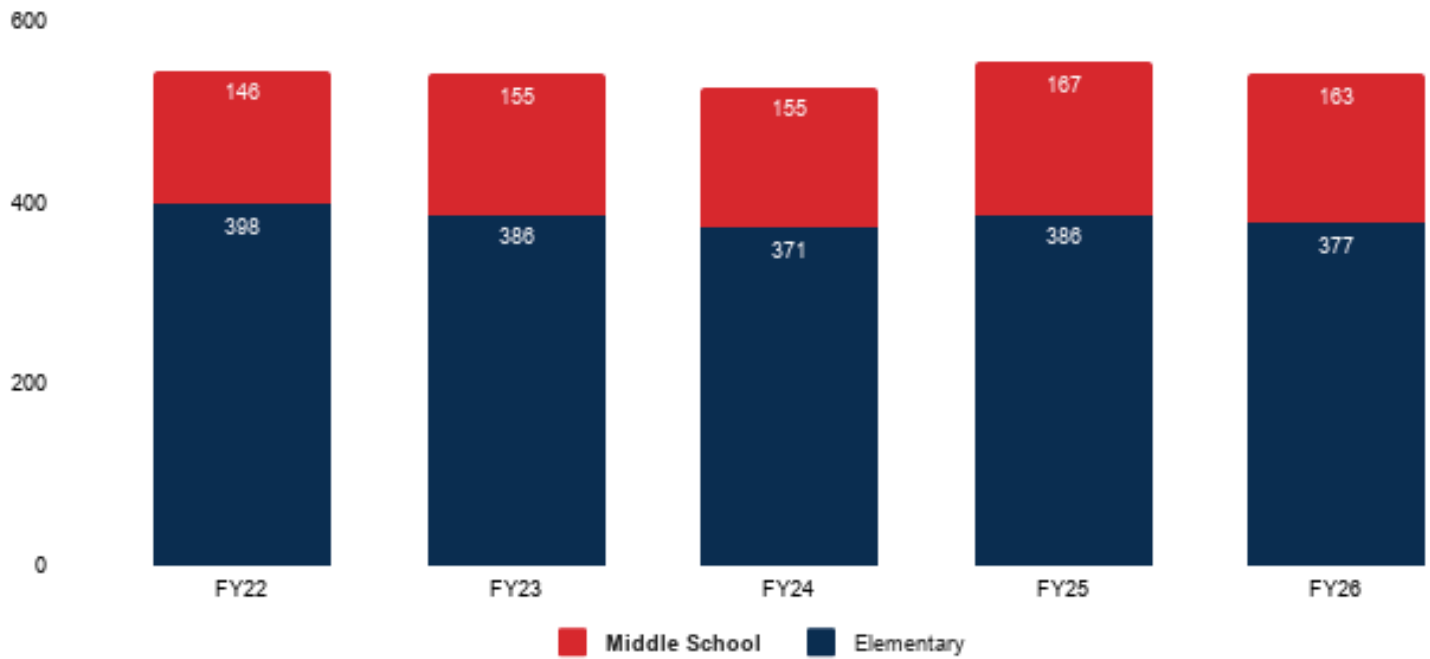
Comments or suggestions should be addressed to the Gateway Board of Directors, Gateway Preparatory Academy, 201 E Thoroughbred Way, Enoch, Utah 84721.



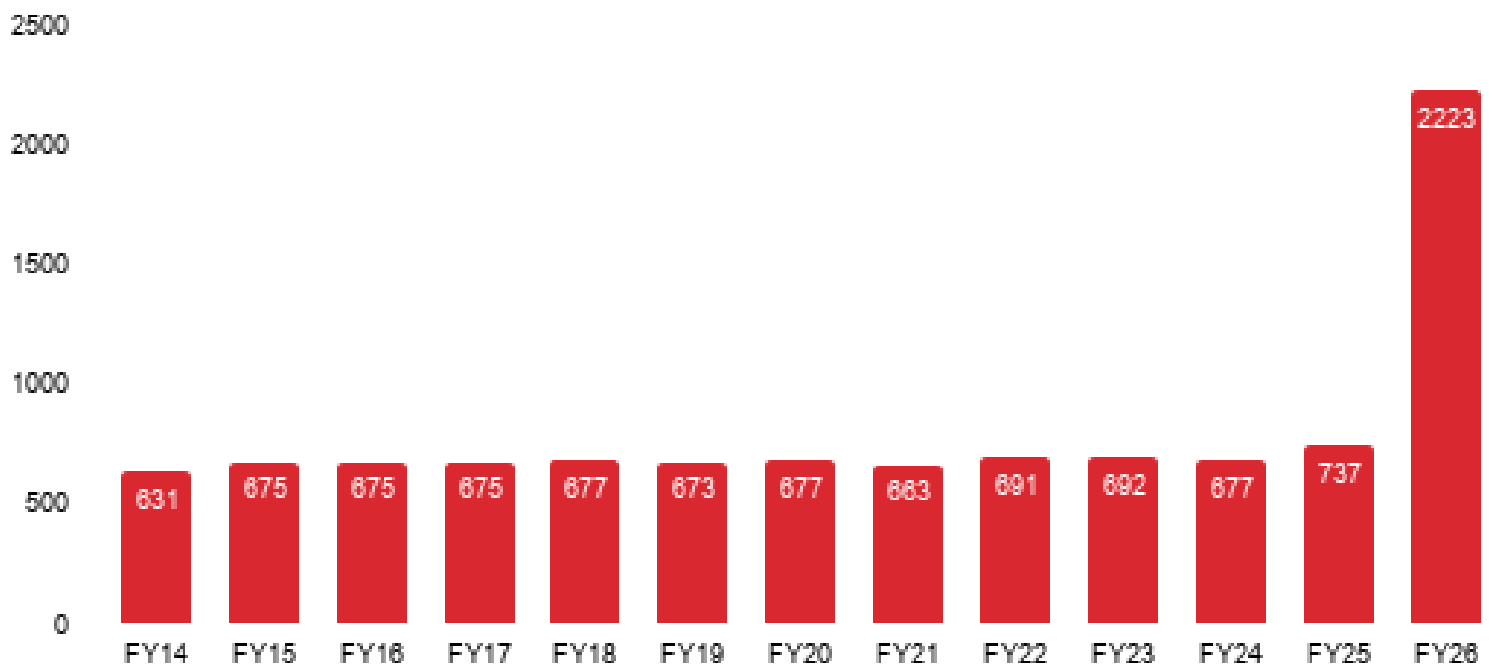
5 Year Revenue Source Comparison



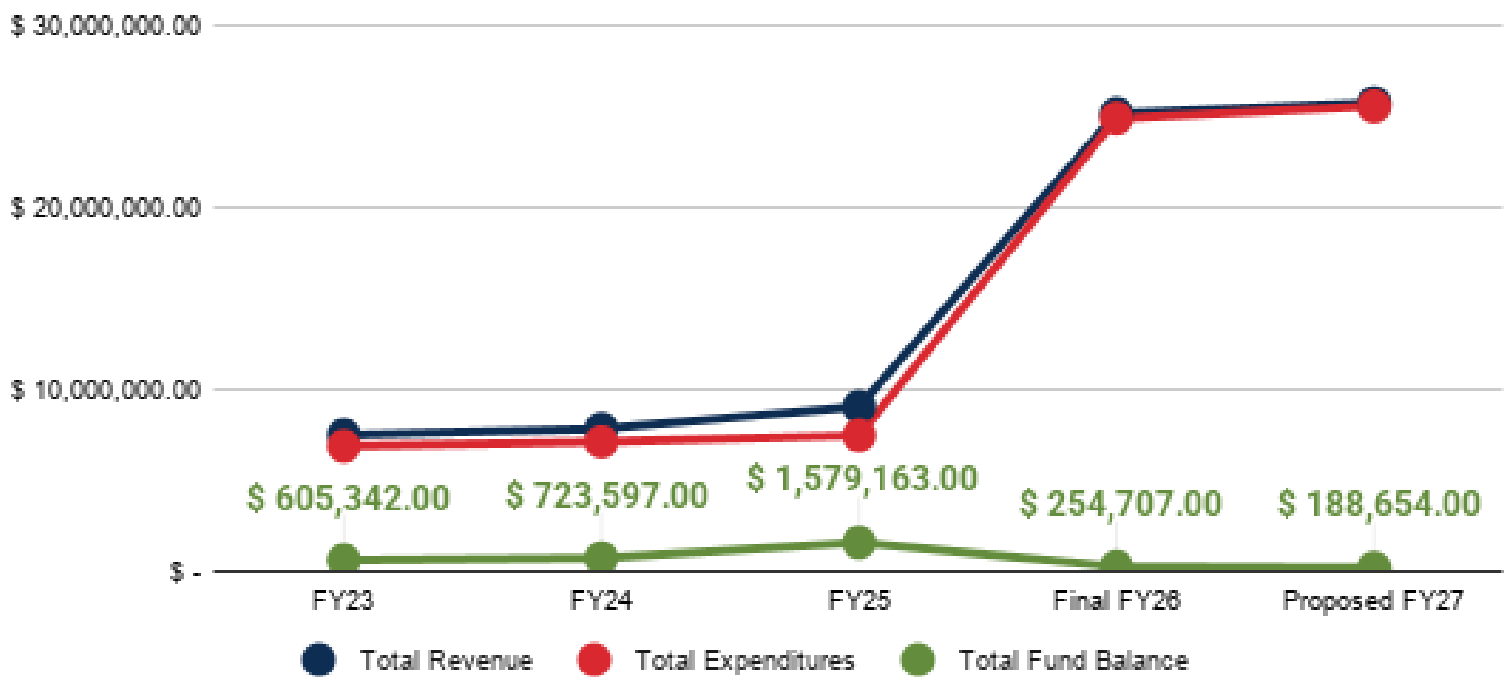
5 Year Enrollment History - Onsite



Total Enrollment History

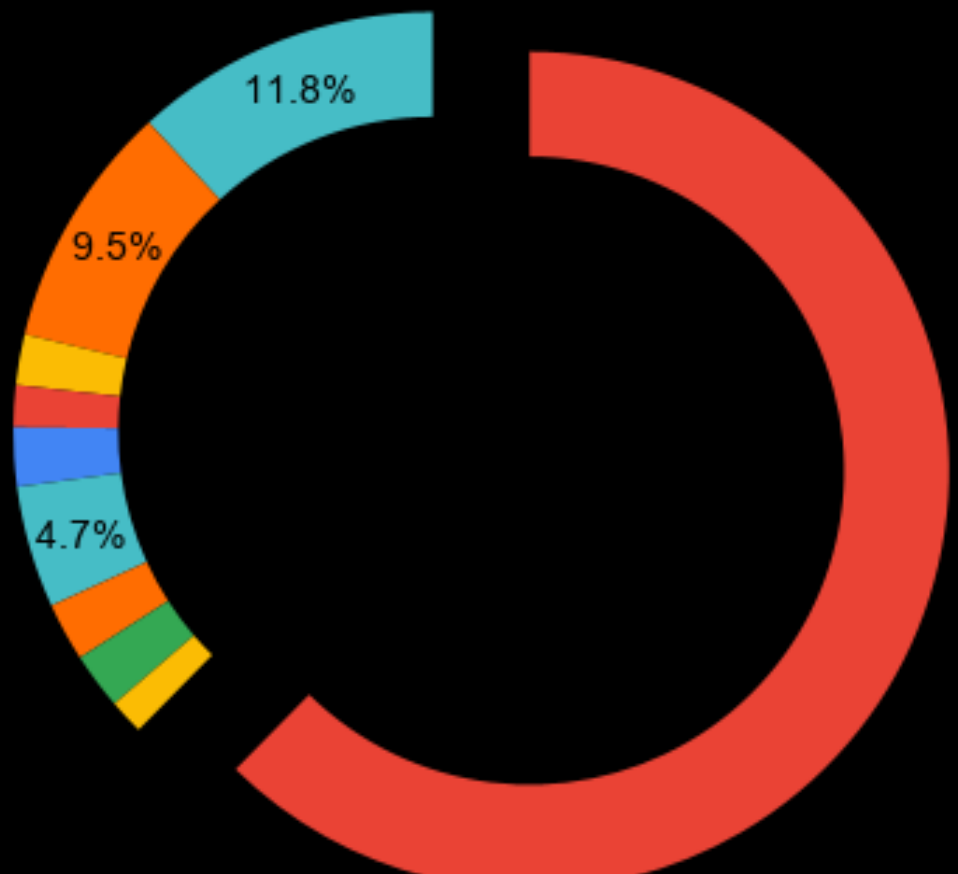


School-Wide Financial Overview

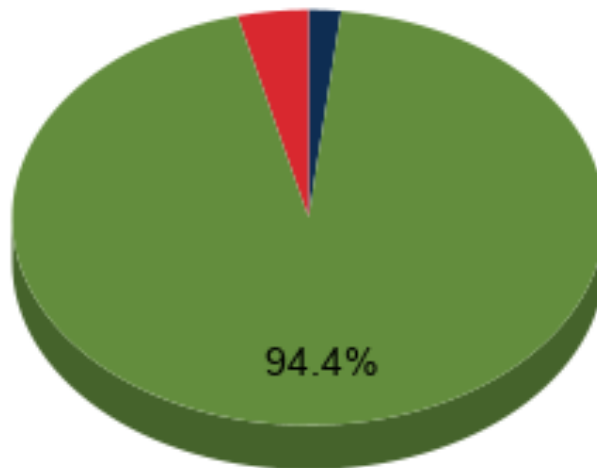


Proposed Operating Fund FY27

- 10 - Instruction
- 21- Support Srvc. Students
- 22- Support Srvc. Personnel
- 23/24 - Administration
- 25- Support - Central Business Services
- 26- Operation and Maintenance
- 27-Student Transportation
- 31-Food Services
- 40-Facilities & Construction
- 50-Debt Service



FY26 Revenue Source Distribution



● Local revenue ● State revenue ● Federal revenue



Prioritized Funding Requests

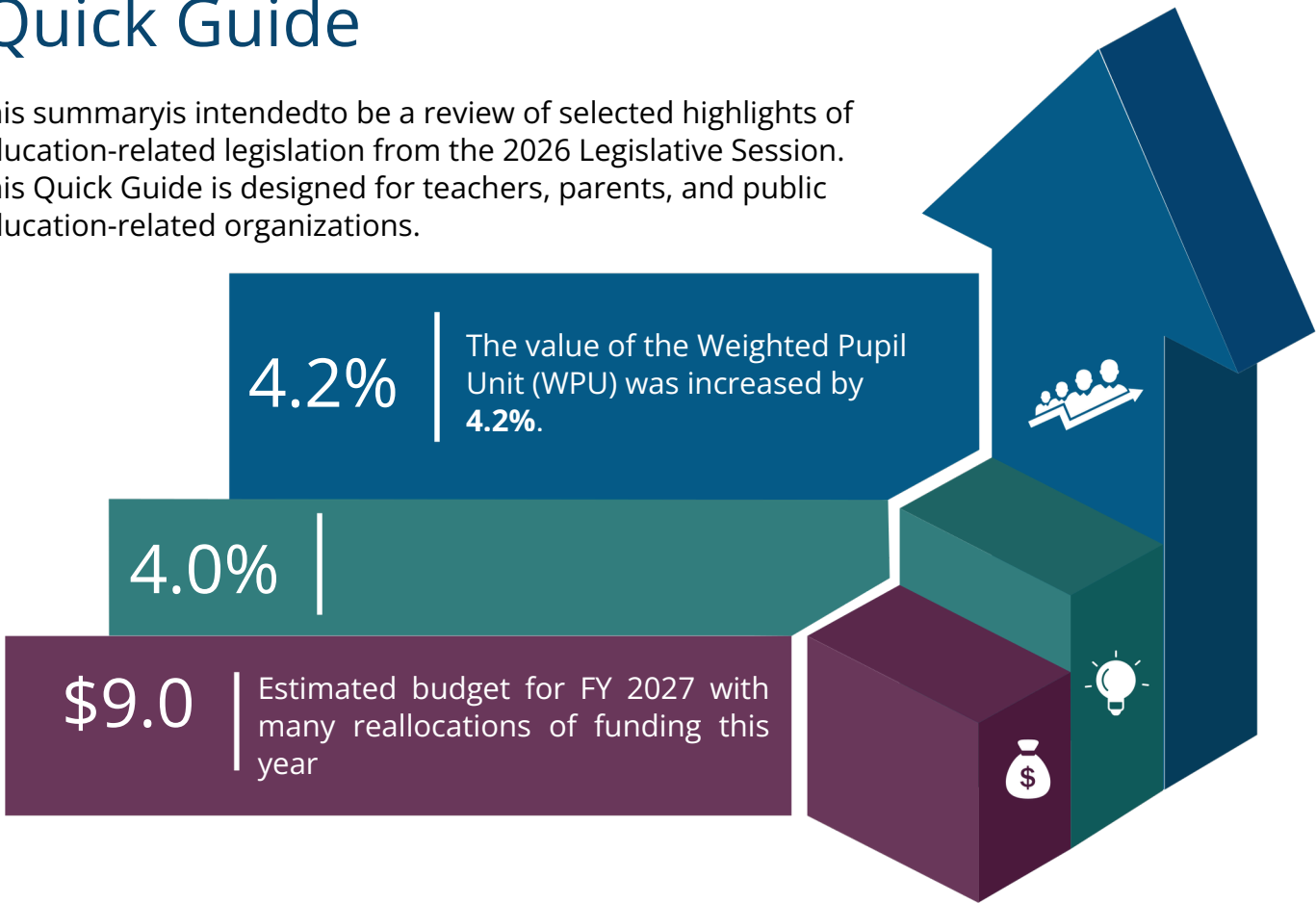
2026 Legislative Session

To better support Utah students and ensure the efficient use of state and federal resources, the Utah State Board of Education (USBE) recommends the following statutory updates. These proposals aim to clarify existing code, reduce unnecessary burdens on LEAs, and improve operational effectiveness across key programs.

Priority	Funding Initiative	Summary of Request	Ongoing Funds	One-Time Funds
1	Paraprofessional K-3 Grant Program	Establishes a statewide, competitive grant program providing matching funds to LEAs to hire and train paraprofessionals to support instruction in kindergarten through third-grade classrooms.		\$20,000,000
2	Beverley Taylor Sorenson	Provides additional funding to sustain 466 current BTS Arts schools and expand the program to 23 waitlisted schools, serving an additional estimated 11,500 K-6 students with high-quality, integrated arts education.	\$1,728,000	
3	K-8 Literacy/ Numeracy	Supports proven instructional strategies to advance student reading and math achievement and promote academic and lifelong success.	\$9,600,000	\$34,300,000
4	USBE Critical FTE Funding Requests	Addresses critical capacity needs related to staffing roles, responsibilities, and compliance requirements to improve service to the field and respond to audit findings and program expectations.	\$3,479,300	
5	Master Pilot Program	Extends funding for two years and makes minor policy adjustments to continue the Mentoring and Supporting Teacher Excellence and Refinement Pilot Program based on demonstrated improvements in teacher effectiveness and retention.		\$4,800,000
Total:			\$14,807,300	\$59,100,000

Quick Guide

This summary is intended to be a review of selected highlights of education-related legislation from the 2026 Legislative Session. This Quick Guide is designed for teachers, parents, and public education-related organizations.



WPU Value	FY 2026	FY 2027	Increase	Percentage
	\$4,674	\$4,870	\$196	4.2%

Public Education Budget Amendments

	Student At-Risk Add-On \$24.8 Million Ongoing		APEX Center \$35 Million One-Time
	Grow Your Own Teacher Pipeline \$5 Million One-Time		STEM Endorsements \$3.6 Million One-Time

Notable Funding Highlights

Educator Support



Rural Student Support



Program Funding



Budgeting Worksheet 1 — Regular School

07/01/2026 to 06/30/2027 | Page 1 | 002 — Local Revenue

002 — Local Revenue								
Line	Description	2025 Actual	2026 Actual	2026 Orig Budget	2026 Final Budget	2027 Orig Budget	FY26 Final vs Orig	FY27 Orig vs FY26 Final
005	Earnings on Investments	348,531	354,530	150,000	425,000	350,000	275,000	(75,000)
009	Income – Sales & Admissions	6,232	5,867	4,500	5,800	4,200	1,300	(1,600)
010	Student Fees	6,006	7,702	4,621	6,995	7,695	2,374	700
011	Income – Other Activities	399	370	400	400	250	0	(150)
012	Fundraisers	9,287	11,283	4,600	11,300	6,000	6,700	(5,300)
013	Local Donations	12,265	7,305	6,000	7,300	6,000	1,300	(1,300)
014	Rental Income	9,447	6,725	7,000	7,000	18,000	0	11,000
016	Other Local Income	19,786	1,474	2,400	2,000	2,000	(400)	0
Total 002 Local Revenue		411,953	395,257	179,521	465,795	394,145	286,274	(71,650)

FY26 Final — Board Notes	FY27 Original — Board Notes
<ul style="list-style-type: none">Line 005: Reflects actual interest earnings for the year -always finalized at year-end as interest rates fluctuate.Line 014: More rental opportunities anticipated from the new preschool building.	<ul style="list-style-type: none">Line 005: Interest income budgeted conservatively at \$350K given rate uncertainty.Line 014: Rental income nearly triples to \$18,000 based on new building availability for preschool use.Total local revenue decreases slightly (-\$71,650) vs FY26 final, primarily due to lower projected investment earnings.

Budgeting Worksheet 1 — Regular School

07/01/2026 to 06/30/2027 | Page 2 | 021 — State Revenue

021 — State Revenue

Line	Description	2025 Actual	2026 Actual	2026 Orig Budget	2026 Final Budget	2027 Orig Budget	FY26 Final vs Orig	FY27 Orig vs FY26 Final
022	Regular Basic School K–12	2,995,455	7,663,909	5,494,169	9,196,691	9,719,620	3,702,522	522,929
023	Restricted Basic – SpEd	689,779	1,073,819	851,921	1,292,707	1,406,234	440,787	113,526
024	Restricted Basic – At Risk Add On	252,799	509,164	262,924	610,997	758,770	348,073	147,773
025	Restricted Basic – Class Size Reduction	307,851	784,732	565,197	941,177	984,277	375,980	43,100
026	Career and Tech Education	5,903	0	0	0	0	0	0
027	Charter Base Funding	84,755	167,133	0	200,560	71,993	200,560	(128,567)
028	Flexible Allocation	1,952	662,053	489,900	777,823	813,708	287,923	35,885
029	Charter Local Replacement	2,444,629	6,720,870	4,712,772	8,065,044	8,431,839	3,352,272	366,795
031	Gifted and Talented Learning	6,949	5,418	6,980	6,502	6,980	(478)	478
032	Salary Supplement – Highly Needed Educators	23,844	23,859	28,631	28,631	69,699	0	41,068
033	Teachers Materials & Supplies	13,888	14,838	13,887	14,838	14,838	951	0
034	Educator Salary Adjustment	430,858	451,461	495,719	541,753	558,005	46,034	16,253
035	Ed Support Professional Bonus	0	57,370	45,108	57,370	0	12,262	(57,370)
036	Educator Professional Time	73,347	81,857	76,980	81,857	82,425	4,877	568
037	School LAND Trust Program	100,667	114,361	114,361	114,361	419,401	0	305,040
038	Teacher & Student Success Program	192,834	200,768	240,921	240,921	665,747	0	424,826
039	Student Health & Counseling	57,153	28,319	45,100	48,501	82,173	3,401	33,672
040	Beverly Taylor Sorenson Arts	36,000	35,000	36,000	42,000	42,000	6,000	0
041	Digital Teaching & Learning	33,755	17,527	33,965	28,499	0	(5,466)	(28,499)
042	Computer Science Initiative	37,298	0	20,000	26,500	20,000	6,500	(6,500)
043	School Safety & Support	463,961	29,394	1,058,000	1,058,000	50,000	0	(1,008,000)
048	Charter School Startup	200,000	0	0	0	0	0	0
049	Other Non-MSP USBE Revenue	111,941	46,282	17,800	62,178	4,000	44,378	(58,178)
050	Other Non-USBE State Revenue	7,352	57,005	6,445	70,000	55,000	63,555	(15,000)
	Total 021 State Revenue	8,572,970	18,745,140	14,616,780	23,506,909	24,256,708	8,890,130	749,799

FY26 Final — Board Notes

- Lines 022 & 029: All state funding adjusted upward to reflect actual higher enrollment; both lines highly likely to exceed state projections.
- Line 027: Charter base funding significantly higher than original budget for larger charter schools.
- Line 050: Americorps program changed mid-summer to a reimbursable model - may appear as new incoming funding.
- Lines 041 & 049: E-rate funding application award was higher than originally anticipated.

FY27 Original — Board Notes

- Lines 022 & 029: State funding based on 2,223 total enrollment projection - these lines will likely exceed projections again.
- Line 027: Funding formula changed to award smaller schools more - results in a \$128K decrease vs FY26 final.
- Lines 037 & 038: Large increases reflect FY26 high-enrollment true-up (LAND Trust +\$305K; TSSP +\$425K).
- Lines 041 & 049: Digital Teaching, EISP, and future educator stipend funding eliminated in FY27.
- Line 050: Americorps continues as reimbursable; \$55,000 budgeted.

Budgeting Worksheet 1 — Regular School

07/01/2026 to 06/30/2027 | Page 3 | 071 — Federal Revenue & Other Financing

071 — Federal Revenue & Other Financing

Line	Description	2025 Actual	2026 Actual	2026 Orig Budget	2026 Final Budget	2027 Orig Budget	FY26 Final vs Orig	FY27 Orig vs FY26 Final
072	IDEA B – Disabled	138,231	56,365	152,713	211,993	220,000	59,280	8,007
073	Title I Disadvantaged	140,790	221,958	140,247	400,469	375,500	260,222	(24,969)
074	Title II Teacher Improvement	75,583	0	18,883	18,883	18,883	0	0
080	Other Federal Revenue	35,023	73,006	17,600	73,006	0	55,406	(73,006)
	Total 071 Federal Revenue	389,627	351,329	329,443	704,351	614,383	374,908	(89,968)
093	Proceeds from Loan Agreements	0	0	3,500,000	0	0	(3,500,000)	0
094	Proceeds from Capital Leases	0	0	1,845,685	0	0	(1,845,685)	0
095	Proceeds of Sales of Fixed Assets	0	1,000	0	0	0	0	0
	Total 091 Other Financing Sources	0	1,000	5,345,685	0	0	(5,345,685)	0
	TOTAL REVENUE	9,374,550	19,492,725	20,471,429	24,677,055	25,265,236	4,205,627	588,181

FY26 Final — Board Notes	FY27 Original — Board Notes
<ul style="list-style-type: none">• Lines 072 & 073: Both Title IA and IDEA came in much higher than original budget amounts.• Line 080: E-rate application award was significantly higher than anticipated.• Lines 093 & 094: No loan proceeds or capital lease reserves were used during construction — originally budgeted at \$5.35M combined.	<ul style="list-style-type: none">• Lines 072 & 073: Title I estimated slightly lower due to enrollment mix and federal allocation changes.• Line 080: Other federal revenue drops to \$0 - E-rate funding not expected to recur at FY26 levels.• Lines 093 & 094: No financing proceeds budgeted for FY27 - construction funded through operations.

Budgeting Worksheet 1 — Regular School

07/01/2026 to 06/30/2027 | Page 4 | 102/121 — Salaries & Benefits

102/121 — Salaries & Benefits

Line	Description	2025 Actual	2026 Actual	2026 Orig Budget	2026 Final Budget	2027 Orig Budget	FY26 Final vs Orig	FY27 Orig vs FY26 Final
103	Wages – Supervisors & Dir Staff	219,791	294,344	229,250	346,817	424,059	117,567	77,242
104	Wages – Principals & Directors	242,587	142,725	363,858	176,000	277,838	(187,858)	101,838
105	Wages – Teachers	2,024,999	2,262,030	2,424,443	2,547,117	2,640,395	122,674	93,278
106	Wages – Teachers, Special Ed	275,123	338,491	417,534	467,647	381,338	50,113	(86,309)
107	Wages – Substitute Teachers	37,160	23,599	46,800	46,800	49,300	0	2,500
108	Wages – Other Licensed Salaries	183,746	237,115	260,503	255,033	266,522	(5,470)	11,489
109	Wages – Other Admin/Support	281,325	299,008	352,888	352,888	368,394	0	15,506
110	Wages – Aides & Parapros	434,874	548,682	671,376	693,665	812,394	22,289	118,729
111	Wages – SpEd Aide & Parapro	348,033	355,752	570,657	473,451	482,103	(97,206)	8,652
112	Wages – Bus Drivers	75,915	67,544	115,123	99,123	89,905	(16,000)	(9,218)
113	Wages – Maintenance & Custodial	91,008	87,086	123,480	116,480	141,546	(7,000)	25,066
114	Wages – Computer & Tech	50,587	47,181	53,215	57,519	60,000	4,304	2,481
116	Wages – Other Salaries	0	7,778	40,000	40,000	0	0	(40,000)
	Total 102 Salaries	4,265,148	4,711,334	5,669,127	5,672,540	5,993,794	3,413	321,254
122	Social Security & Medicare Tax	314,313	296,330	423,206	423,206	653,153	0	229,947
123	Retirement Expense	206,686	264,450	339,998	339,998	436,062	0	96,064
124	Health Benefits	484,468	477,726	653,252	653,252	621,069	0	(32,183)
125	Workers Comp	14,606	14,999	30,757	30,757	66,786	0	36,029
126	Unemployment Insurance	7,873	4,311	12,601	12,601	3,516	0	(9,085)
127	Other Employee Benefits	8,849	5,200	9,000	9,000	9,000	0	0
	Total 121 Benefits	1,036,796	1,063,017	1,468,814	1,468,814	1,789,586	0	320,772

FY26 Final — Board Notes

- Line 103: Reflects reallocation of administrative wages from Line 104.
- Lines 105 & 110: Originally budgeted wages were sufficient; minor adjustments for Title IA aide hours.
- Line 111: SpEd aide wages under budget due to lower-than-anticipated SpEd enrollment with the expansion.
- Line 121 Benefits: Always follow salaries — no structural changes in FY26.

FY27 Original — Board Notes

- Line 103: Addition of a part-time instructional coach position (+\$77K).
- Line 104: Additional administrator position from FY26 maintained (+\$102K).
- Line 110: Two new aide positions added for literacy and math intervention (+\$119K).
- Line 121 Benefits: 9% overall increase follows salary growth. Retirement rates held flat; health benefits decrease slightly.

Budgeting Worksheet 1 — Regular School

07/01/2026 to 06/30/2027 | Page 5 | 131/151/171 — Purchased Services

131/151/171 — Purchased Services

Line	Description	2025 Actual	2026 Actual	2026 Orig Budget	2026 Final Budget	2027 Orig Budget	FY26 Final vs Orig	FY27 Orig vs FY26 Final
132	Management & Business Services	6,000	0	0	0	0	0	0
133	Professional Educational Services	648,728	7,897,007	3,726,765	9,013,397	10,549,675	5,286,632	1,536,278
134	Employee Training & Development	29,742	55,486	80,608	70,193	46,000	(10,415)	(24,193)
135	Education Support Services	33,451	28,639	61,100	47,100	45,000	(14,000)	(2,100)
136	Administrative Support Services	140,168	50,015	375	50,375	0	50,000	(50,375)
137	Legal and Accounting	21,210	24,071	25,000	27,000	29,000	2,000	2,000
140	Other Purchased Services	99,445	5,000	26,000	10,000	15,000	(16,000)	5,000
	Total 131 Prof & Tech Services	978,744	8,060,219	3,919,848	9,218,065	10,684,675	5,298,217	1,466,610
152	Utilities Expenses	11,059	10,141	11,600	11,600	14,000	0	2,400
153	Cleaning Services	260	375	3,200	1,200	2,100	(2,000)	900
154	Repair & Maint – Comp & Tech	5,492	5,436	7,000	7,500	8,700	500	1,200
155	Repair & Maint – Facilities	65,672	20,870	73,000	75,700	150,000	2,700	74,300
156	Repair & Maint – Transportation	12,702	7,816	15,000	12,000	13,000	(3,000)	1,000
157	Rentals	4,373	4,698	10,000	10,700	10,500	700	(200)
158	Construction Services	248,507	2,271,440	7,376,785	6,225,000	2,520,000	(1,151,785)	(3,705,000)
	Total 151 Property Services	348,064	2,320,775	7,496,585	6,343,700	2,718,300	(1,152,885)	(3,625,400)
173	Insurance Expense	22,160	25,850	29,200	26,040	56,200	(3,160)	30,160
174	Telephone & Internet	4,547	5,605	4,600	6,620	8,000	2,020	1,380
175	Other Communication	1,680	1,400	1,900	1,900	1,900	0	0
176	Postage & Mailing	2,061	2,305	2,500	2,500	3,500	0	1,000
178	Printing & Binding	10,514	3,900	7,600	7,600	12,500	0	4,900
179	Advertising – Administration	235	498	5,000	5,000	3,100	0	(1,900)
180	Travel – Staff	9,653	13,132	21,960	20,700	23,500	(1,260)	2,800
181	Travel – Field Trips	22,839	28,314	46,775	46,713	57,000	(62)	10,287
	Total 171 Other Purchased Svcs	73,689	81,004	119,535	117,073	165,700	(2,462)	48,627

FY26 Final — Board Notes

- Line 133: Large increase driven by growth in distance education enrollment.
- Line 136: Additional engineering fees due to overlapping construction work and scope changes.
- Line 140: Bank fees reclassified to a different line per USBE reporting changes.
- Line 158: Adjusted to match updated Big D Construction cash flow schedule.

FY27 Original — Board Notes

- Line 133: Assumes steady and higher Open Ed enrollment for the full year — largest single expenditure line.
- Line 134: No Montessori training cohort planned; reduces by \$24K.
- Line 136: No engineering fees anticipated — construction phase substantially complete.
- Line 173: Increases to \$56K to cover new building; exact cost unknown until permit issued.
- Line 158: Decreases to \$2.52M — project nearing completion

Budgeting Worksheet 1 — Regular School

07/01/2026 to 06/30/2027 | Page 6 | 191/221 — Supplies & Equipment

191/221 — Supplies & Equipment

Line	Description	2025 Actual	2026 Actual	2026 Orig Budget	2026 Final Budget	2027 Orig Budget	FY26 Final vs Orig	FY27 Orig vs FY26 Final
192	Classroom Supplies	68,337	75,925	84,500	81,929	640,900	(2,571)	558,971
193	Employee Motivation	7,828	13,246	15,000	15,000	15,000	0	0
194	Employee Training Supplies	389	0	500	500	0	0	(500)
195	Special Ed Supplies	3,723	5,678	8,276	8,276	82,500	0	74,224
196	Administration Supplies	4,477	9,177	7,500	10,000	10,000	2,500	0
197	Board Supplies	2,097	2,297	3,000	3,000	3,000	0	0
200	Maintenance & Custodial Supplies	57,058	45,794	125,000	113,000	140,000	(12,000)	27,000
201	Transportation Supplies	6,220	7,151	8,500	8,500	9,000	0	500
202	Energy – Electricity & Gas	47,984	50,643	60,000	54,000	90,000	(6,000)	36,000
203	Textbooks & Instructional Software	52,965	61,776	72,915	105,200	118,000	32,285	12,800
204	Library Books & Supplies	2,034	1,204	3,000	3,000	3,000	0	0
205	Computer & Tech Supplies	23,884	181,463	126,631	185,543	180,500	58,912	(5,043)
206	Computer & Tech Software	20,372	3,075	9,100	5,000	7,000	(4,100)	2,000
206	Motor Fuel & Oil	14,912	12,787	20,000	16,500	20,000	(3,500)	3,500
207	Parent Committee	5,236	1,654	5,500	5,500	0	0	(5,500)
208	Student Programs	12,582	9,685	19,230	17,450	16,500	(1,780)	(950)
209	Fundraising	0	3,000	0	3,000	0	3,000	(3,000)
	Total 191 Supplies	330,100	484,555	568,652	635,398	1,335,400	66,746	700,002
222	Land & Site Improvement	38,175	0	275,000	275,000	0	0	(275,000)
226	Equipment – Tech Hardware/Software	0	24,550	20,000	24,550	0	4,550	(24,550)
227	Equipment – Facilities	343,254	0	50,000	0	15,000	(50,000)	15,000
228	Equipment – Transportation	42,405	0	0	0	225,000	0	225,000
	Total 221 Property (Equipment)	423,834	24,550	345,000	299,550	240,000	(45,450)	(59,550)

FY26 Final — Board Notes

- Line 203: Additional spending to fill Title IA curriculum needs, supported by larger Title IA award.
- Line 205: E-rate funding needs and award were much larger than anticipated.
- Line 227: Camera installation for Building 2 deferred — cannot occur this year.

FY27 Original — Board Notes

- Line 192: Largest change is new building furnishings — team working on bids from state-contracted vendors; amount is an estimate.
- Line 195: Replacing existing materials; furnishing new motor lab with updated equipment (+\$74K).
- Line 202: Higher utility costs anticipated with new building addition (+\$36K).
- Line 203: New curriculum purchasing and replacement of existing materials.
- Line 227: Camera/security system install for new building (\$15K).
- Line 228: New transportation vehicle budgeted at \$225K.

Budgeting Worksheet 1 — Regular School

07/01/2026 to 06/30/2027 | Page 7 | 241 — Other Objects & Net Income

241 — Other Objects & Net Income								
Line	Description	2025 Actual	2026 Actual	2026 Orig Budget	2026 Final Budget	2027 Orig Budget	FY26 Final vs Orig	FY27 Orig vs FY26 Final
242	Dues and Fees	8,552	25,673	22,500	28,200	34,000	5,700	5,800
243	Interest Paid – Loans	346,969	307,379	334,799	334,799	270,417	0	(64,382)
244	Principal Paid – Loans	233,097	224,348	525,267	245,268	2,080,033	(279,999)	1,834,765
246	Other Misc Expenditures	6,800	6,000	1,300	6,000	0	4,700	(6,000)
	Total 241 Other Objects	595,418	563,400	883,866	614,267	2,384,450	(269,599)	1,770,183
	TOTAL EXPENSE	8,051,792	17,308,855	20,471,428	24,369,407	25,311,905	3,897,980	942,498
	NET INCOME (LOSS)	1,322,758	2,183,870	1	307,648	(46,669)	307,647	(354,317)

FY26 Final — Board Notes	FY27 Original — Board Notes
<ul style="list-style-type: none">Line 244: No construction loan was received — principal payments of \$245K made on the USDA loan as planned.Line 243: Interest expense consistent with the outstanding USDA loan balance.	<ul style="list-style-type: none">Lines 243 & 244: Goal is to pay off the remaining USDA loan balance.Line 244: Principal payment budgeted at \$2.08M — a major jump from \$245K in FY26. Plans to pay off the USDA loan.

Budgeting Worksheet 4 — Food Service Program

07/01/2026 to 06/30/2027 | Page 8 | Revenue

Revenue

Line	Description	2025 Actual	2026 Actual	2026 Orig Budget	2026 Final Budget	2027 Orig Budget	FY26 Final vs Orig	FY27 Orig vs FY26 Final
006	Food Sales to Students	56,539	52,279	25,000	52,200	54,000	27,200	1,800
007	Food Sales to Adults	3,477	3,463	2,000	3,500	3,500	1,500	0
008	Food Service – Other	1,434	1,049	1,050	1,050	1,050	0	0
	Total 002 Local Revenue	61,451	56,792	28,050	56,750	58,550	28,700	1,800
044	Food Service State Revenue	73,829	45,770	70,000	72,050	55,000	2,050	(17,050)
	Total 021 State Revenue	73,829	45,770	70,000	72,050	55,000	2,050	(17,050)
075	Food Service – Paid	37,249	32,061	36,000	37,000	37,000	1,000	0
076	Food Service – Free & Reduced Lunch	196,647	173,384	200,000	200,000	190,000	0	(10,000)
077	Food Service – Breakfast Reimb.	68,179	63,680	65,000	70,000	85,000	5,000	15,000
078	Food Service – Other Federal	68,395	76,001	55,000	51,952	65,000	(3,048)	13,048
	Total 071 Federal Revenue	370,471	345,126	356,000	358,952	377,000	2,952	18,048
	TOTAL FOOD SERVICE REVENUE	505,751	447,687	454,050	487,752	490,550	33,702	2,798

FY26 Final — Board Notes

- All revenue lines performed close to budget with no significant variances.
- State food service revenue came in under budget.
- Federal reimbursement lines (075–078) tracked closely to budget.

FY27 Original — Board Notes

- Student meal sales projected to increase modestly.
- State food service revenue budgeted at \$55,000 — down from FY26 final of \$72,050.
- Breakfast reimbursement increases to \$85,000 reflecting higher enrollment projections.
- Free & Reduced Lunch reimbursement projected to decrease by \$10,000.

Budgeting Worksheet 4 — Food Service Program

07/01/2026 to 06/30/2027 | Page 9 | Expenses & Net Income

Expenses & Net Income

Line	Description	2025 Actual	2026 Actual	2026 Orig Budget	2026 Final Budget	2027 Orig Budget	FY26 Final vs Orig	FY27 Orig vs FY26 Final
115	Wages – Food Services	182,885	178,749	202,049	215,925	214,145	13,876	(1,780)
	Total 102 Salaries	182,885	178,749	202,049	215,925	214,145	13,876	(1,780)
122	Social Security & Medicare Tax	13,951	13,673	15,190	15,240	16,000	50	760
123	Retirement Expense	5,388	6,506	6,326	7,414	7,117	1,088	(297)
124	Health Benefits	4,057	2,063	4,113	4,113	1,878	0	(2,235)
125	Workers Comp	722	585	725	500	418	(225)	(82)
126	Unemployment Insurance	392	228	530	500	189	(30)	(311)
	Total 121 Benefits	24,510	23,056	26,884	27,767	25,602	883	(2,165)
134	Employee Training & Development	2,013	735	6,000	2,100	5,000	(3,900)	2,900
140	Other Purchased Services	297	365	500	500	400	0	(100)
	Total 131 Prof & Tech Svcs	2,310	1,100	6,500	2,600	5,400	(3,900)	2,800
155	Repair & Maint – Facilities	5,863	10,182	6,500	12,000	12,000	5,500	0
157	Rentals	1,248	900	1,500	1,300	1,500	(200)	200
	Total 151 Property Services	7,112	11,081	8,000	13,300	13,500	5,300	200
174	Telephone & Internet	126	145	180	200	200	20	0
180	Travel – Staff	1,909	(72)	1,000	1,000	2,000	0	1,000
	Total 171 Other Purchased Svcs	2,035	74	1,180	1,200	2,200	20	1,000
199	Food and Supplies	305,588	319,859	272,770	263,770	257,500	(9,000)	(6,270)
206	Computer & Tech Software	1,790	580	1,210	1,000	1,500	(210)	500
	Total 191 Supplies	307,378	320,439	273,980	264,770	259,000	(9,210)	(5,770)
	TOTAL FOOD SERVICE EXPENSE	526,230	534,498	518,593	525,562	519,847	6,969	(5,715)
	NET INCOME (LOSS) – FOOD SERVICE	(20,479)	(86,811)	(64,543)	(37,810)	(29,297)	26,733	8,513

FY26 Final — Board Notes

- Food service ran at a net loss of (\$37,810) in FY26 — better than the (\$64,543) originally budgeted.
- Repair & Maintenance came in over budget due to unexpected kitchen equipment repairs.
- Food and supply costs tracked close to budget at \$263,770 vs \$272,770.

FY27 Original — Board Notes

- Food service projected to improve to a (\$29,297) net loss — an \$8,513 improvement vs FY26 final.
- Wages decrease slightly (-\$1,780) vs FY26 final despite enrollment growth.
- Food and supply costs expected to continue declining with better purchasing practices.
- The program runs at a structural net loss — this is subsidized by the general fund and is expected.

Salary Supplement for Highly Needed Educators (SHiNE) Policy

1. Purpose
 - 1.1. This policy establishes procedures for administering the Salary Supplement for Highly Needed Educators (SHiNE) program at Gateway Public Schools, in accordance with [Utah Code §53F-2-504](#) and Utah [Administrative Rule R277-318](#).
 - 1.2. The purpose of SHiNE is to provide salary supplements to “highly needed educators,” meaning teachers who are filling positions that are difficult to staff or retain as defined in [§53F-2-504\(1\)\(b\)](#).
2. Identification of High-Need Teaching Assignments
 - 2.1. In accordance with [§53F-2-504\(2\)\(a\)](#) and [R277-318-3](#), Gateway identifies the following teaching assignments as high-need for the 2025–2026 academic year:
 - 2.1.1. Special Education
 - 2.1.2. Secondary Mathematics
 - 2.1.3. Bilingual Education / Dual Language Immersion
 - 2.1.4. Science (Physics, Chemistry, Integrated Science)
 - 2.1.5. Computer Science
 - 2.2. This list will be reviewed and updated annually based on staffing data and instructional priorities.
3. Salary Supplement Amount
 - 3.1. The salary supplement awarded to each eligible teacher will be a set amount determined annually by Gateway, based on the total SHiNE funding received and the number of qualifying educators, as permitted under [§53F-2-504\(2\)\(b\)](#). The amount will be calculated to ensure equitable distribution among all eligible participants.
 - 3.2. In accordance with [§53F-2-504\(3\)\(a\)\(ii\)](#), the supplement shall include employer-paid benefits. If carryforward funds are available after all eligible teachers are paid the full base supplement, Gateway may increase the supplement amount per [§53F-2-504\(3\)\(a\)\(iii\)](#).
4. Eligibility Criteria and Verification
 - 4.1. To be eligible, teachers must:
 - 4.1.1. Hold a teaching assignment listed in Section 2.

- 4.1.2. Possess qualifications aligned with the role, including a relevant degree, a relevant professional license, qualifying endorsements, or 10 years of subject-specific teaching experience, consistent with [R277-318-5](#).
 - 4.2. Gateway will verify eligibility through HR documentation and state licensing records.
5. Appeals Process
 - 5.1. In compliance with [§53F-2-504\(3\)\(a\)\(iv\)](#) and [R277-318-6](#), Gateway provides an appeals process for teachers who are not initially awarded the supplement.
 - 5.2. Appeals must include:
 - 5.2.1. A written request justifying the equivalency of their assignment to a high-need area.
 - 5.2.2. Supporting documentation such as transcripts, licensure records, or employment history.
 - 5.2.3. Review by the SHiNE Appeals Committee, with final decisions issued by the Gateway Governing Board.
6. Certification and Reporting
 - 6.1. In accordance with [R277-318-7](#), Gateway will:
 - 6.1.1. Submit qualifying teaching assignments to USBE by September 15.
 - 6.1.2. Record SHiNE recipients and amounts paid in CACTUS by October 13.
7. Funding and Disbursement
 - 7.1. SHiNE funds are distributed in 1/12 monthly increments.
 - 7.2. Gateway will use 100% of the funding for salary supplements and employer-paid benefits as required by [§53F-2-504\(3\)\(a\)\(ii\)](#).
 - 7.3. If carryforward funds remain after fulfilling base supplement obligations, Gateway may use them to enhance supplement amounts per [§53F-2-504\(3\)\(a\)\(iii\)](#).
8. Annual Review and Communication
 - 8.1. Gateway will annually review and revise this policy per [§53F-2-504\(3\)\(a\)\(v\)](#) and communicate all changes to educators prior to the start of the academic year.

Paid Time Off Policy

1. Eligibility and Benefit Overview

- 1.1. Employees working 30 or more hours a week on a 190-day schedule shall receive 10 paid leave days for the school year. Due to their extended work schedule, non-teaching full-time staff working over 190 and fewer than 240 days will have 12 paid leave days per year. Non-teaching full-time staff working 240 days will have 20 paid leave days per year. Mid-term employees will receive prorated personal leave based on the days remaining in the school year.
- 1.2. Unused leave days will be paid out at \$112 per day at the end of the school year, not to exceed 50% of the allotted days. Unused leave days will not be paid out for any involuntary termination of employment or resignation before the end of the school year.

2. Using Personal Leave

- 2.1. Each employee is required to complete the Request for Leave form found on the school website under the Staff tab. A request for leave shall be submitted at least 10 days in advance of the dates of all requested paid time off (PTO). All requests for time off must be approved by the school director. Additionally, employees are to inform the school director and front office staff of PTO taken and excessive lateness in arriving at work. In the event of an emergency or unexpected illness, employees must notify the office as soon as possible, but no later than 7:00 AM.
- 2.2. Employees absent for less than two hours, shall not be marked down when proper notification to school personnel has been given. In absence of proper notification, the employees will be marked down a minimum of ½ day. Employees absent between 2-4 hours, shall be marked down for ½ day. Employees absent for more than 4 hours shall be marked down for a full day.
- 2.3. Use of personal leave days is discouraged during parent/teacher conferences and professional development days. The employee must obtain prior approval from the Director if use of personal leave is necessary during one of these events.

3. Holidays

- 3.1. School holidays include federal or state holidays, fall, winter or spring breaks and other days designated as school holidays on school's annual calendar. Part-time or hourly employees do not receive compensation on holidays of any kind. Administrative employees may be required to work holidays as determined by their supervisor or the school director and as outlined in Offer letters. Operations, maintenance, and custodial employees are required to work most school holidays and break periods.

4. Family and Medical Leave Act

- 4.1. Eligible employees may take up to 12 weeks of unpaid leave within a 12-month period per the terms of the Family and Medical Leave Act of 1993 (FMLA). FMLA

leave is a specified and approved leave granted by the school upon the formal written request of eligible employees. Ineligible employees granted other forms of leave for any reason are not granted approval for nor is their leave governed by or under the provisions of FMLA.

- 4.2. **FMLA leave runs concurrently with all other applicable forms of leave**, including but not limited to paid time off (PTO), Post Partum Recovery Leave, Paid Parental Leave, or other statutory or employer-provided leave, unless prohibited by law.
- 4.3. Legally married couples (spouse and spouse) employed by the school may take a combined 12 weeks of FMLA leave under specific circumstances and as defined by federal law. Eligible employees may request FMLA leave after 12 months and 1,250 hours of employment service. Eligible employees must request FMLA leave with 30 days of advance written notice except in times of unexpected leave. Employees may be required to submit a Statement from a Health Care Provider verifying the need for FMLA leave.
- 4.4. Gateway shall require an eligible employee to use accrued PTO and paid parental leave, as applicable, before the use of FMLA unpaid leave. In other words, PTO/paid leave and FMLA unpaid leave will run concurrently, and the eligible employee will receive pay during what would otherwise be FMLA unpaid leave. Existing Gateway procedure and policy governing the appropriate use of PTO and paid parental leave are applicable. The period during which PTO/paid leave is substituted for FMLA unpaid leave will be counted against the eligible employee's available FMLA twelve (12) workweek unpaid leave entitlement. After exhaustion of any PTO/paid leave, the balance of the FMLA leave will be unpaid. Employees may have additional rights, including rights for eligible relatives of certain military service personnel, and should refer to the Family and Medical Leave Act of 1993 for additional information. Employees are requested to give 2 weeks of advance notice before they plan to return to work.
- 4.5. Subject to the plan documents, terms, and conditions of the various medical benefit plans, benefits will continue for the full period of FMLA leave. Employees who do not return to regular employment with the school after an approved FMLA leave may be required to reimburse the school for all benefit plan premiums or contributions paid by the school for the employee's elected benefit plans.

5. Personal Leave of Absence

- 5.1. Requests for personal leave without pay are considered individually and granted at the discretion of school administration. The reason for the request, the employee's length of service, the employee's work record, and the demands of the individual's job are examples of the type of factors typically considered in evaluating a request for personal leave of absence. A request for personal leave of absence may be granted only if the employee is not eligible for any other type of leave. Employees who are granted personal leave are still responsible to pay the employee portion of any benefit programs in which they participate. Arrangements should be made with administration to coordinate the payment of premiums and other costs during leave periods when regular payroll withholding is not possible.

- 5.2. Teacher salaries (and salaries of other employees whose salary is spread over a longer period than their work schedule) who take unpaid leave (including FMLA leave) will be prorated proportionate to the number of days worked out of the scheduled days according to work schedules, and the final, prorated payment will be made on the regular pay day for the pay period that includes the date of the beginning of unpaid leave. When returning from leave, a new salary will be calculated proportionate to the number of work days remaining in the school year out of the total work days scheduled for the school year. The new salary shall be paid in equal installments over the regular paydays remaining in the school year.
 - 5.3. All leaves (paid and unpaid) are granted for a specific period of time. An employee who foresees being unable or unwilling to return to work at the end of the leave period should apply for any other leave for which the employee is eligible, including an extension of the current leave.
 - 5.4. School reserves the right to terminate the employment of an employee who does not return to work at the end of an approved leave period.
 - 5.5. Subject to the Plan Documents, terms and conditions of the various plans and upon school approval, medical benefit plans may continue for the full period of approved leave. Employees who do not return to employment with the School after an approved leave may be required to reimburse the school for all benefit plan premiums or contributions paid by the school for the employee's elected benefit plans.
6. **Paid Postpartum Recovery Leave, Parental Leave , Pregnancy Loss Leave, Adoption Leave, Foster Leave, and**
- 6.1. **Parental Leave Eligible employee** is an employee of Gateway who is eligible for benefits and meets **all the conditions below**:
 - 6.1.1. A birth parent as defined in Utah Code Section 78B-6-103(11):
 - 6.1.1.1.1. A birth mother
 - 6.1.1.1.2. A man whose paternity of a child is established
 - 6.1.1.1.3. A man who has been identified as the father of a child by the child's birth mother, and has not denied paternity.
 - 6.1.1.1.4. Someone who legally adopts a **minor** child, unless the individual is the spouse of the pre-existing parent.
 - 6.1.1.1.5. Is the intended parent of a child born under a validated gestational agreement in accordance with Utah Code Title 81-5-8, Gestational Agreement
 - 6.1.1.1.6. Is appointed the legal guardian of a **minor** child or an incapacitated adult.
 - ~~6.1.1.1.7. Is the foster parent of a child~~
 - 6.2. **Postpartum recovery leave eligible employee** is an employee of Gateway who is eligible for benefits and gives birth to a child at 20 weeks of gestation or greater.
 - 6.3. **Pregnancy Loss Leave** is an employee of Gateway who is eligible for

benefits and experiences a loss before 20 weeks of gestation.

- 6.4. **Adoption leave eligible employee** is an employee of Gateway who is eligible for benefits, and is legally adopting a child (an individual younger than 18 years old), unless the employee is the spouse of the pre existing Employees.
- 6.5. **Foster Leave eligible employee** is an employee of Gateway who is eligible for benefits and is the foster parent of a child.
- 6.6. **Parental Leave** is defined as the leave hours Gateway provides to a parental leave-eligible employee to bond with a child or incapacitated adult, including a child or incapacitated adult for whom the parental leave-eligible employee is appointed the legal guardian.
- 6.7. **Postpartum recovery leave** means leave hours Gateway provides to a postpartum recovery leave-eligible employee to recover from childbirth.
- 6.8. **Pregnancy Loss Leave** means leave hours Gateway provides to a pregnancy loss leave- eligible employee.
- 6.9. **Adoption Leave** means the leave hours Gateway provides to an adoption leave-eligible employee.
- 6.10. **Foster Leave** means the leave hours Gateway provides to a Foster leave-eligible employee.
- 6.11. **Qualified employee** is defined as
- 6.11.1. a parental leave eligible employee; or
 - 6.11.2. a postpartum leave-eligible employee; or
 - 6.11.3. A Pregnancy Loss Leave-eligible employee; or
 - 6.11.4. An adoption leave-eligible employee; or
 - 6.11.5. A foster Leave-eligible employee.
- 6.12. **Retaliatory action** means to do any of the following to an employee:
- 6.12.1.1. Dismiss the employee.
 - 6.12.1.2. Reduce the employees' compensation.
 - 6.12.1.3. Fail to increase the employee's compensation by an amount that the employee is otherwise entitled to or was promised.
 - 6.12.1.4. Fail to promote the employee if the employee would have otherwise been promoted.
 - 6.12.1.5. Threaten to take any of the above actions.
- 6.13. **Leave Reasons and Length**
- 6.13.1. Except as provided in sections 4 and 5, Gateway shall allow leave for:
 - 6.13.1.1. Parental Leave
 - 6.13.1.1.1.1. A parental leave eligible employee may use up to fifteen (15) work days for:
 - 6.13.1.1.1.1.1. The birth of the parental leave-eligible employee's child

6.13.1.1.1.1.2. The adoption of a minor child by the parental leave-eligible employee

6.13.1.1.1.1.3. The appointment of legal guardianship of a minor child or an incapacitated adult.

~~6.13.1.1.1.1.4. The placement of a foster child.~~

6.13.1.2. Postpartum Recovery Leave

6.13.1.2.1. A postpartum recovery leave eligible employee may use up to fifteen (15) work days of postpartum recovery leave for recovery from childbirth that occurs at 20 weeks of gestation or greater.

6.13.1.2.2. Gateway shall allow a qualified employee who is part-time or who works in excess of a forty (40) hour work week or its equivalent to use the amount of parental leave or postpartum recovery leave available to the qualified employee under this policy on a pro rata basis provided by a schedule determined by Human Resources.

6.13.1.3. Pregnancy Loss Leave

6.13.1.3.1. A Pregnancy Loss eligible employee may use up to Three (3) work days following the loss of a pregnancy Prior to 20 weeks gestation.

6.13.1.4. Adoption Leave

6.13.1.4.1. An adoption leave eligible employee may use up to fifteen (15) work days in addition to parental leave after the adoption of a child under the age of 6.

6.13.1.5. Foster Leave

6.13.1.5.1. A Foster Leave eligible employee may use up to twenty (20) work days of paid Foster Leave.

6.14. Parental Leave Conditions

6.14.1. May not be used before the day on which

6.14.1.1. The parental leave eligible employee's child is born.

6.14.1.2. The parental leave eligible employee adopts a minor child; or

6.14.1.3. The parental leave eligible employee is appointed legal guardian of a minor child or an incapacitated adult.

6.14.2. May not be used more than six months after the date described in section

6.14.3. May not be used intermittently, unless:

6.14.3.1. by mutual written agreement between Gateway and the parental leave eligible employee; or

6.14.3.2. A health care provider certifies that intermittent leave is medically

necessary due to a serious health condition of the child.

- 6.14.4. Runs concurrently with any leave authorized under the FMLA.
- 6.14.5. Runs consecutively to postpartum recovery leave and **Adoption Leave**
- 6.14.6. The amount of parental leave does not increase if a parental leave-eligible employee:
 - 6.14.6.1. has more than one child born from the same pregnancy;
 - 6.14.6.2. adopts more than one minor child; or
 - 6.14.6.3. is appointed legal guardian of more than one minor child or an incapacitated adult..
- 6.14.7. A parental leave eligible employee may not use more than fifteen (15) work days, within a single 12-month period, regardless of whether during that 12-month period the parental leave eligible employee:
 - 6.14.7.1. becomes the parent of more than one child;
 - 6.14.7.2. adopts more than one minor child; or
 - 6.14.7.3. is appointed legal guardian of more than one minor child or incapacitated adult.
- 6.14.8. Except as provided in section 3.4, Gateway may not charge parental leave under this policy against Paid Time Off (PTO) or other leave a qualified employee is entitled to.
- 6.14.9. Gateway may not compensate a parental leave eligible employee for any unused parental leave or postpartum recovery leave upon termination of employment.

6.15. Postpartum Recovery Leave Conditions

- 6.15.1. Postpartum recovery leave as described in section 2:
 - 6.15.1.1. Shall be used starting on the day on which the postpartum recovery leave-eligible employee gives birth, unless a health care provider certifies that an earlier start date is medically necessary.
 - 6.15.1.2. Shall be used in a single continuous period.
 - 6.15.1.3. Runs concurrently with any leave authorized under the FMLA.
 - 6.15.1.4. **Runs consecutively to parental leave.**
- 6.15.2. The amount of postpartum recovery leave authorized in section 2 does not increase if a postpartum recovery leave-eligible employee has more than one child born from the same pregnancy.
- 6.15.3. Except as provided in section 4.1.3, Gateway may not charge postpartum recovery leave under this policy against Paid Time Off (PTO) or other leave a qualified employee is entitled to.
- 6.15.4. Gateway may not compensate a postpartum recovery leave-eligible employee for any unused parental leave or postpartum recovery leave upon termination of employment.

6.16. Pregnancy Loss Leave Conditions

6.16.1. Pregnancy Loss leave as described in section 6.7:

6.16.1.1. Shall be used starting the day on which the Pregnancy Loss leave-eligible employee loses a child under 20 weeks gestation.

6.16.1.2. Shall be used in a single continuous period.

6.16.1.3. Runs concurrently with any leave authorized under the FMLA.

6.16.2. Except as provided in section 4.1.3, Gateway may not charge Pregnancy Loss leave under this policy against Paid Time Off (PTO) or other leave a qualified employee is entitled to.

6.17. Adoption Leave Conditions

6.17.1. Adoption leave as described in section 6.7:

6.17.1.1. Shall be used starting the day on which the Adoption leave-eligible employee adopts a child under the age of 6.

6.17.1.2. Shall be used in a single continuous period.

6.17.1.3. Runs concurrently with any leave authorized under the FMLA.

6.17.1.4. **Runs consecutively to parental leave.**

6.17.2. The amount of postpartum recovery leave authorized in section 2 does not increase if a postpartum recovery leave-eligible employee adopts more than one child.

6.17.3. Except as provided in section 4.1.3, Gateway may not charge Adoption leave under this policy against Paid Time Off (PTO) or other leave a qualified employee is entitled to.

6.17.4. Gateway may not compensate an Adoption leave-eligible employee for any unused parental leave or postpartum recovery leave upon termination of employment.

6.18. Foster Leave Conditions

6.18.1. Foster leave as described in section 6.8

6.18.1.1. Shall be used starting the day on which the Foster leave-eligible employee receives the placement of a foster child.

6.18.1.2. Shall be used in a single continuous period.

6.18.1.3. Runs concurrently with any leave authorized under the Family and Medical Leave Act (FMLA).

6.18.1.4. Runs consecutively to any other parental leave if applicable.

6.18.2. The amount of foster leave authorized in section 6.12.1.1.1.4 does not increase if a foster leave-eligible employee receives placement of more than one child at the same time.

6.18.3. Except as provided in section 4.1.3, Gateway may not charge Foster leave under this policy against Paid Time Off (PTO) or other leave a qualified employee is entitled to.

6.18.4. Gateway may not compensate a Foster leave-eligible employee for any

unused foster leave upon termination of employment.

6.19. Providing Advanced Notice

- 6.19.1. Except as provided in section 6.9.1.1, a qualified employee shall give Gateway notice at least thirty (30) days before the day on which the qualified employee plans to:
 - 6.19.1.1. begin using parental leave, postpartum recovery, adoption leave or foster leave under this policy; and
 - 6.19.1.2. Stop using postpartum recovery leave under this policy.
- 6.19.2. If circumstances beyond the qualified employee's control prevent the qualified employee from giving notice in accordance with section 5.1, the qualified employee shall give each notice described in 6.9.1.1 as soon as reasonably practicable.
- 6.19.3. If you are suffering from a pregnancy-related disability and require reasonable accommodation (which may include leave) for this purpose, please speak with the Executive Director to discuss reasonable accommodation. You may be required to submit medical certification of your pregnancy-related disability.

6.20. Administration of This Policy

- 6.20.1. The school director is responsible for the administration of this policy. If you have any questions regarding this policy or if you have questions about pregnancy or parental leave that are not addressed in this policy, please contact the Executive Director office.

6.21. Return to Work

- 6.21.1. Following the expiration of a qualified employee's parental leave, postpartum recovery leave, pregnancy loss leave, adoption leave or foster leave
 - 6.21.1.1. the position that the qualified employee held before using parental leave, postpartum recovery leave, pregnancy loss leave, adoption leave or foster leave; or
 - 6.21.1.2. a position within Gateway that is equivalent in seniority, status, benefits, and pay to the position that the qualified employee held before using parental leave, postpartum recovery leave, pregnancy loss leave, adoption leave or foster leave.
- 6.21.2. If during the time a qualified employee uses parental leave, postpartum recovery, pregnancy loss leave, adoption leave or foster leave leave under this policy Gateway experiences a reduction in force and, as part of the reduction in force, the qualified employee would have been

separated had the qualified employee not been using the parental leave, postpartum recovery leave, pregnancy loss leave, adoption leave or foster leave Gateway may separate the qualified employee in accordance with any applicable process or procedure as if the qualified employee were not using the parental leave or postpartum recovery leave.

6.22. Benefits During Leave

- 6.22.1. During the time a qualified employee uses parental leave, postpartum recovery leave, pregnancy loss leave, adoption leave, or foster leave under this policy, the qualified employee shall continue to receive all employment-related benefits and payments at the same level that the qualified employee received immediately before beginning the parental leave or postpartum leave, provided that the qualified employee pays any required employee contributions.
- 6.22.2. Employees are responsible for the cost of their portion of benefits during their leave.

6.23. Gateway Restrictions

- 6.23.1. Gateway may not
 - 6.23.1.1. interfere with or otherwise restrain a qualified employee from using parental leave, postpartum recovery leave, pregnancy loss leave, adoption leave or foster leave in accordance with this policy; or
 - 6.23.1.2. Take retaliatory action against a qualified employee who uses parental leave, postpartum recovery leave, pregnancy loss leave, adoption leave or foster leave in accordance with this policy.

7. Bereavement Leave

- 7.1. Eligible Employees may request a leave of absence with pay for a maximum of five (5) working days upon the death of a member of his or her immediate family. Members of the immediate family are defined as: father, step-father, mother, step-mother, child, stepchild, spouse, domestic partner, sister, brother, grandmother, grandfather, step-sister, step-brother, brother-in-law, sister-in-law, father-in-law, or mother-in-law. Verification of family relationship may be requested.

8. Jury Duty

- 8.1. Employees summoned for jury duty will be allowed the necessary time off from work to perform this civic responsibility. Employees must give School 15 days' advance notice. School will pay such employees the difference between their regular salary and any jury duty fees received for up to five days of jury duty per school year. Employees will be expected to report to work during all regular hours if their presence is not required in a jury room or court. School may

require the employee to supply documentation from the court affirming the employee's jury duty service and compensation. Employees or their supervisor may ask the court to excuse an employee from jury duty if an absence would cause serious operational difficulty for the school.

9. Witness Duty

- 9.1. Employees who receive a subpoena to testify in court may be granted time off to serve as a witness for that purpose. Employees must give School 15 days advance notice. School will pay such employees regular wages if the case involves the School, and the employee is not plaintiff to the suit. Employees are not compensated if the case does not involve the school and will use PTO hours (if available) for this absence. Employees will be expected to report to work during all regular hours if their presence is not required in a jury room or court. School may require the employee to supply documentation from the court affirming the employee's witness duty service.

10. Voting Leave

- 10.1. If an employee cannot vote because of scheduled work hours' conflict with the hours of the polls, the employee is allowed up to two hours paid leave (at the regular rate) to vote in a state or federal election.

11. Military Duty

- 11.1. Leaves for military service and reinstatement after performing military service will be provided in accordance with the requirements of law (as applicable to the School at the time the leave was granted only) as defined in the Uniformed Services Employment and Reemployment Rights Act (USERRA). Employees who are absent from work in order to attend an annual encampment in a recognized reserve branch of the armed forces of the United States will receive an unpaid leave of absence of up to a maximum of two weeks per year. Employees must provide 30 days' advance notice unless an emergency or classified situation dictates otherwise, upon which evidence must be provided to the School.
- 11.2. Subject to the law and the Plan Documents, terms and conditions of the various plans, medical benefit plans may continue for the full period of military leave. Employees who do not return to employment with the School after an approved military leave may be required to reimburse the School for all benefit plan premiums or contributions paid by the School for the employee's elected benefit plans.

12. Emergency Closings and Severe Weather

- 12.1. In the event that the school closes due to severe weather conditions or another reason, employees will not be required to report to work. Full time salaried employees will be paid for that day and it will not be counted as a vacation day. Hourly and/or part-time employees will not be compensated on days when the school is closed due to severe weather or other conditions. Every effort will be made to contact employees in the event of closure due to weather directly and through local media.

13. Donation Of PTO

- 13.1. All eligible employees will be allowed to donate PTO time from their unused balance to their coworkers in need in accordance with the policy outlined below. This policy is strictly voluntary.

13.2. Eligibility and Guidelines

- 13.2.1. Gateway Preparatory Academy employees with at least 180 days of service and who possess unused PTO days. Recipients of donated PTO must also be employed for at least 90 days to be eligible.
- 13.2.2. Employees who would like to make a formal request to receive donated sick/personal time from their co-workers must complete the Release of Information for Leave Donation Request form and have a situation that meets the following criteria:
- 13.2.2.1. Family Related Emergency – This constitutes critical or catastrophic illness or injury of the employee or an immediate family member that poses a threat to life and/or requires inpatient or hospice health care. For the purposes of this policy, an immediate family member is defined as a spouse, domestic partner, child, parent, or other relationship in which the employee is the legal guardian or sole caretaker. This also includes other personal crises of a severe nature that directly impact the employee (e.g., fire, flood, etc.). The school director is responsible for determining the severity of each case and the eligibility for receiving donated leave.
- 13.2.2.2. Donation minimum of one day
- 13.2.2.3. Donation maximum – no more than 50% of employee's current PTO balance.
- 13.2.2.4. Employees who are currently on an approved leave of absence cannot donate PTO
- 13.2.3. Employees who receive PTO from others must adhere to the following requirements:
- 13.2.3.1. Employees who would like to make a request to receive donated PTO time are required to complete the Release of Information for Leave Donation Request form (available from the Director's office) to allow the school to present their request to the employees of Gateway Preparatory Academy for the sole purpose of soliciting donations.
- 13.2.4. Employees who receive donated PTO may receive no more than 10 days within a school year.
- 13.2.4.1. All forms must be returned to the designated front office staff as soon as possible.
- 13.2.4.2. Requests for donations of PTO must be approved by the Director.
- 13.2.4.3. If the recipient employee has available PTO time in their balance,

this time will be used prior to any donated PTO time unless it has already been scheduled and approved for future use via the Leave Request Process. Donated PTO may only be used for time off related to the approved request. PTO donations will be recorded and used in the order received, taking one day from each donor before taking more than one from a single donor. PTO time donated that is in excess of the time off needed will be returned to the donor. The donors will be notified in writing of any unused returned PTO and the proper adjustments will be noted during payroll processing.

Board Approved on:
April 15, 2021
Effective July 1, 2021
Effective July 1, 2025



Teacher and Student Success Plan

GOAL	TOTAL ALLOCATION
Increase school performance and student academic achievement by one percent.	\$665,689

PLAN ELEMENTS

Strategy	Specific activities and personnel	Element Allocation
Increase Educator Salaries	Salary Increases for All Educators	10.5%
Strategy	Specific activities and personnel	Element Allocation
Professional Development	Providing content-specific training, including literacy, math, science, arts, Montessori-specific training, and other training related to Behavioral Interventions, Stress and anxiety management, and mental health-related topics.	15%
Strategy	Specific activities and personnel	Element Allocation
Adding and/or upgrading existing classroom technology	Purchase new technology. Replace and upgrade existing classroom devices (laptops, Chromebooks, Apple devices, etc.).	15%
Strategy	Specific Activities and personnel	Element Allocation
Purchase of a school-wide data analysis system.	Purchase Panorama – a school-wide data analysis and tracking system to help make better-informed academic and behavior decisions.	1.5%
Strategy	Specific activities and personnel	Element Allocation
Instructional Coaching	Hiring a highly qualified instructional coach.	5%
Strategy	Specific activities and personnel	Element Allocation
Science & Math Enrichment	<ul style="list-style-type: none"> Enhanced science & math instruction, supplemental to in-class instruction. Funds will also be used for science enrichment, instructional supplies, and curriculum. 	3%



Teacher and Student Success Plan

Personnel Stipends for Taking on Additional Responsibility Outside of a Typical Work Assignment

- Provide stipends to teachers and support staff 20% for taking on additional assignments.

Strategy

Specific Activities and personnel

Element Allocation

Parent Engagement Home Visit Program

Training, Support, and Stipends for Teacher and Aide Home Visit program to improve student support and increase family engagement and involvement.

15%

Strategy

Specific Activities and personnel

Element Allocation

Provide After-School Program and Summer Program Academic Support

To provide academic support during after-school or summer hours to students identified as needing academic or social support.

5%

Strategy

Specific Activities and personnel

Element Allocation

Purchase additional Montessori materials for early childhood through fifth grade.

Help procure additional Montessori manipulatives to support concrete student learning and practical life experiences in alignment with our charter.

5%

Strategy

Specific Activities and personnel

Element Allocation

Support student mental health and well-being.

To help fund the operations (personnel and supplies) of a wellness center focused on supporting students with their social, emotional, and mental well-being.

5%