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

Gateway Academy School Board Meeting Agenda
Tuesday, May 26, 2026, 06:00-8:00 PM
Location: Electronic Meeting
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 at 6:04 p.m. by Michael Bahr. Board members in attendance included Paul Dail, Roger Carter, Diana Girtain, Diana Salazar, and Jessica Walker. Staff in attendance and presenting included Dave Armour, Amy Gibson, and Ada Munk.	1 min
Public Comment	Public Attendees	No public comment	5 min
Consent Calendar	Michael Bahr	Diana G. moved to approve the April 30 minutes, Jessica seconded, all were in favor, and the motion passed.	3 min
Exhibit A Review (schedule overview)	David Armour	Dave discussed Exhibit A, specifically section 5d that one of the purposes of the charter school is to increase the choice of learning opportunities in Iron County. Dave said he has talked to so many families who are grateful for what GPA offers and that we provide that choice, and he is pleased that we continue to improve and support those families in the community. Dave will do the Exhibit A review again in June. We don't usually have one in July during strategic planning session.	5 min
Board Member Elections	Michael Bahr	Michael discussed board terms and said he believes churn is healthy to get new people in the mix but that we also want to continue having members with experience. Regarding upcoming vacancies, two people have submitted an application. A committee was created of Michael, Diana G., and Jessica. The proposed timeline is to put out another call for applicants, with a deadline of June 5. The committee will go through candidates, interview candidates the week of June 9, see if they can attend the July strategic planning meeting, and bring recommendations to the full board at the June meeting. Along these lines, it was decided that the June meeting would be on June 25 at noon.	10 min
Director's Report	David Amour	Dave gave the Director's Report, including enrollment, which he said doesn't typically change much this time of year. Upcoming events include the strategic planning session in July, and Gateway will once again be participating in the July Jamboree.	10 min

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		In general, he said it was an amazing year, with the staff meeting the goal of raising the bar, both individually and as a whole. Dave also discussed events that had passed, including the end-of-year festival, which he said is always fun, including the artwork, assignments, performances, and student choreography. He especially highlighted the latter as being something exclusive to Gateway. Gateway did its first graduate walk, which was appreciated by both current students and graduates. The safety grant deadline has been extended for another year, which gives some additional breathing room. However, the roof remodel, new lighting, and parking lot extension projects have all been started and will all hopefully be completed by the end of June. Fencing has been ordered but is on hold. Dave also presented the preliminary academic report and said it was a really good year. The report included separate numbers to represent OpenEd versus onsite students. OpenEd helped our scores, but even with just the onsite students, scores increased two points in ELA and seven points in math. Administration will present a more in-depth report in October. The good news regarding OpenEd's impact came with some caveats, including the fact that there are still some growing pains to work out regarding how to manage approximately 2,000 additional students. Additionally, a majority of OpenEd students are K-3 and don't take the RISE test. Roger praised the scores and noted how helpful it is to see cohorts year over year, as it can help to evaluate if scores reflect a particular cohort that regularly excels or struggles, and if the struggles don't seem limited to a particular cohort, action can be taken to address what might be improved in the instruction of those grade levels or subjects.	
Expansion Committee Report	Amy Gibson	Amy G. presented the Expansion Report, saying that cost estimates will be updated for the June meeting. She also discussed HB 426 in the Utah Legislature regarding teacher-to-student ratios for online education service providers. She said they are working with OpenEd to figure out any necessary next steps. Amy said a recent topic of discussion with the State Charter School Board was a group called Utah Defenders of Open Government, which is conducting random spot checks and threatening legal action against schools that aren't following the Open and Public Meeting Act. Roger said he wasn't terribly concerned and that while there may be procedural penalties, there isn't necessarily an aggrieved party. He said	10 min

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		the board should be covered under risk management and that the school's insurance company would likely intervene on the part of the school. Michael agreed that we don't need to borrow worry, but this is another good reminder to always be compliant. Ultimately, he said he is grateful the school has 18 years of growth and structure under its belt. Regarding the preschool/early learning program, Amy said there is an agreement in the works. Finally, Amy said that several staff members had recently met with Wendy Sanders at SUU about creating a partnership for students from both SUU and GPA get theater exposure and help one another.	
Board Audit Committee Training	Ada Munk	Ada went over the state auditor's office training, which is part of the board's annual finance training. The training included the roles and responsibilities of the school's Audit Committee. She said the goal is for the audit committee to have knowledge of any financial activities taking place at the school. The training also included a discussion of external audit components and monitoring reviews.	12 min
Land Trust Plan Implementation	Dave Armour/Ada Munk	Ada presented the Land Trust Plan report for last year, noting that GPA received approximately $114K in a one-time allotment. The school is almost done spending the funds, and we don't anticipate any carryover. Ada said the state is putting new monitoring requirements in place and that she has been developing a comprehensive monitoring plan to keep the board and administration accountable, essentially to address the question of "What are you doing to make sure you are staying compliant?" She said spending reporting should be done on a regular basis with the board.	5 min
Positive Behavior Plan	Dave Armour	Dave presented the positive behavior plan report, saying it was another good year as far as the programs in place. He said the school wants to make sure we are focused on mental health and social and behavioral skills, and we will be continuing with the programs that we have run previously and which are detailed in the plan. Dave said he was pleased to report that when he was still in the counseling office, he set a goal approximately six years ago of reducing recidivism rates of students going to the refocus room on red cards. The first year, it was 2,100 incidents. Last year was 800, and this year was 400. Roger asked what Dave believed were the big change agents, to which Dave responded that there had been difficult groups of students that graduated, but also this was the first year we had a full-time behavior person who could get into the classroom before a red card happened. Additionally, there has been more effort on writing behavior plans, and teachers have been following those plans.	5 min

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Finance Report	Ada Munk	Ada included the finance report as a matter of procedural requirement, but she skipped any comments for the sake of moving onto the budget hearing.	10 min
FY26-27 Original Budget Hearing FY25-26 Final Budget Hearing	Ada Munk Dave Armour	The Budget Hearing document included five-year revenue and enrollment history, as well as a summary of prioritized funding streams for the upcoming school year. The major news is that the weighted pupil unit was increased by 4.2%. Ada also discussed educator supports and rural students support. Ada also went over the estimated budget items, which are only in draft form at this point. The numbers will firm up by the June meeting, especially as larger numbers are still being finalized, including expansion costs and safety grant projects. Roger was complimentary of the detailed notes and said he wanted to once again draw attention to Ada's work on coming up with good investment income ideas, which he called "revenue that is realized not on the backs of anyone" but that would benefit our students. Michael asked if we are still feeling confident in maintaining the numbers of OpenEd students and if that was reflected in the budget, to which Ada responded that we have actually increased our enrollment from original projections but have still budgeted conservatively. Roger said he agreed that it is a good idea to try to pay off the USDA loan and said that while our facilities cost ratio will be higher with the expansion, paying off the USDA loan would lower our corresponding debt ratio. Michael said he was pleased to see and recognize line items that had been previously brought to the board's attention.	5 min
Action Items:			
SHINE Policy	Amy Gibson	Amy G. presented the SHINE Policy, saying that every year, the board needs to reapprove the areas that we consider "high need teaching assignments." These were identified as special education, secondary math, bilingual, science, and computer science. Roger said this is another opportunity where we can leverage our school testing scores to determine those areas of need. Roger moved to approve the SHINE Policy, Diana G. seconded the motion, all were in favor, and the motion passed.	5 min
GPA Learning Loft Partnership Agreement	Amy Gibson	Tabled until next meeting	15 min
PTO Policy	Dave Armour	Dave presented the PTO policy, which he said the board approved last year but which includes some minor changes per the state code, as well	10 min

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		as the addition of pregnancy loss PTO. Paul moved to approve the PTO Policy, Diana G. seconded, all were in favor, and the motion passed.	
TSSA Plan Approval	Dave Armour	Dave presented the TSSA Plan, saying that many strategies and activities are similar to last year's plan; however, two things that are different are the return of parent engagement home visits and after-school program and summer program academic support. Jessica moved to approve the TSSA Plan, Paul seconded, all were in favor, and the motion passed. In closing, Michael expressed gratitude to the board for civil, rational, and structured discourse, and he gave kudos to the staff for a really great year. Roger motioned to adjourn, Diana G. seconded, and votes went as follows: Diana G. - yes, Diana S. - yes, Jessica - yes, Roger - yes, Paul - yes. Meeting adjourned at 7:51 p.m.	5 min
Discussion: Executive Session: In accordance with UCA 52-4-205 (for one or more of the following purposes): to discuss the character, professional competence, or physical or mental health of an individual.			

Rules of Procedures:

- All meetings of the Governing Board are open to the public unless properly closed in accordance with Utah law.
- Meeting agendas and draft minutes of the prior meeting will be provided to Board members at least 24 hours in advance. Agendas will be posted on the Utah Public Notice Website, the school website, and made available at the school's main office. Agendas will include the meeting date, time, and location. If School Land Trust matters are on the agenda, the agenda will be posted at least one week in advance.
- The Board may conduct meetings electronically in accordance with Utah Code §52-4-207. Notice of electronic meetings will include instructions for public access. Meetings may be held without an anchor location if all members attend electronically and no written request for an anchor location is received at least 12 hours prior to the meeting.
- Minutes will be kept for all meetings and 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 required reporting and other activities or responsibilities assumed by the Board. This

timeline assists with agenda planning to ensure Board responsibilities are completed in a timely manner.

- The Governing Board consists of the Board members of Gateway Preparatory Academy and the School Director. The Board maintains a two-parent majority (5 of 7 members).
- The Board Chair conducts meetings, assigns tasks, and requests reports on those assignments. In the absence of the Chair, the Vice-Chair conducts the meeting.
- A quorum is required to conduct official business. A quorum consists of a majority of Board members.
- Board members complete a Conflict-of-Interest disclosure annually and follow the school's Conflict of Interest Policy.
- Meetings shall be conducted and action taken according to simplified parliamentary procedure as required in Utah Code 53G-7-1203(10). Board actions are taken by motion and vote, with motions and votes recorded in the minutes.
- Public Comment Procedures:
    - Comments are limited to 3 minutes per individual.
    - Personnel matters may not be addressed during public comment.
    - Public comment materials should be shared with the Board at least 24 hours in advance when possible.
    - The preferred communication method with the Board is email: board@gpacharter.org.
    - Board action cannot be taken on topics raised during public comment unless the item appears as an action item on the meeting agenda.

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Director's Report
June 25th, 2026

Enrollment Data

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

Upcoming Events

- Summer

Expansion Report

Items & Updates

- July Meeting
- AI Policy
- Staffing
- Boys and Girls Club

Facilities Projects

- Roof
- Lights
- Parking Lot
- Fencing
- Lawn

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

- Expansion

Expansion and Growth

80%

Design Team

$183,762.75/
$230,000.00



35%

GC

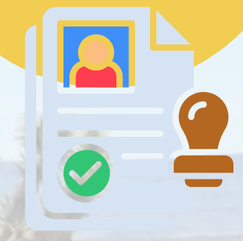
$2,410,692.82/
$6,949,032.00



130%

Permits

$29,797.26/
$23,000



3%

Contingency

$10,220.31/
$282,209.00



What's happening in legislation

HB426–Online Education Service Provider Amendments

To support compliance with H.B. 426 learner-validated program requirements, Gateway is developing a Teacher of Record model that assigns licensed educators to oversee approximately 500 students each. These stipend positions will focus on monitoring student engagement and academic progress, reviewing participation data, verifying curriculum alignment, identifying at-risk students, and maintaining required compliance documentation.

Administrative functions such as reimbursements, enrollment processing, attendance coding, and family support will remain with existing staff, allowing Teachers of Record to concentrate on educational oversight, accountability, and state compliance requirements while preserving the flexibility and personalized learning opportunities offered through Gateway's programs.

"We are grounded and thriving."





View from Mr. Wilson Room



New Conference Room

Learning Loft Partnership

Preschool planning continues to progress, with ongoing work related to facility use, licensing, and operational readiness. Legal counsel has completed a review of the proposed lease agreement and provided revisions and comments for consideration. Discussions are continuing to finalize remaining details and ensure the agreement supports the needs of both parties.

In addition, conversations have begun regarding the timing of the preschool launch. While space remains available on the current campus, there is active consideration of whether it may be more advantageous to delay opening until the completion of the new Andy Burt Center. Opening in the permanent facility could simplify licensing requirements, eliminate the need for a mid-year relocation, and provide a more seamless experience for preschool families and staff. No final decision has been made, and both options continue to be evaluated as additional information becomes available regarding licensing timelines and construction progress.

Staff will continue working with legal counsel, licensing authorities, and preschool leadership and will provide further updates to the Board as key decisions and milestones are reached.



Math/Science Enrichement

Program Expansion and Performance Alignment --Afterschool Programming



Our admin team is currently reviewing options for the future of its afterschool programming. While we value the opportunities that have been provided through our partnership with Boys & Girls Club, recent discussions have raised questions about long-term program sustainability, local control, student access, funding stability, and the ability to grow programming in alignment with Gateway's needs.

Gateway's student population has unique needs, including a significant number of students receiving special education services. This summer, we coordinated Extended School Year (ESY) services with Boys & Girls Club programming, allowing students to receive required services while also participating in enrichment activities, clubs, and academic programming. This model highlighted the value of an after-school and summer program that is closely aligned with Gateway's academic mission and student supports.

Currently, our elementary school has one year remaining on its existing 21st Century Community Learning Centers (21st CCLC) grant, while Gateway Middle School has two years remaining. Boys & Girls Club. While discussions have indicated that efforts will be made to secure future funding for elementary programming, there is no guarantee that current funding sources will continue beyond their existing grant cycles. As a result, it is important for Gateway to proactively evaluate long-term options to ensure continuity of services for students and families.

As we look ahead, administration is exploring whether Gateway should develop and operate its own after-school program. The goal would be to provide a free or low-cost, academically focused program that allows Gateway to serve more students without unnecessary enrollment limitations. A school-operated model could also provide greater flexibility in staffing, student supports, academic intervention, enrichment opportunities, and program growth. It would also allow Gateway to better align afterschool programming with the needs of our students, including those receiving special education services, intervention supports, and enrichment opportunities.

At this time, no final decision has been made. The administration is gathering information, reviewing funding options, and considering which structure would best support Gateway students and families. The priority is to ensure that any future after-school program remains accessible, student-centered, academically meaningful, financially sustainable, and aligned with our mission.



Gateway Preparatory Academy
Income Statement- Board Report
1 Regular School - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	February 2026	March 2026	April 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
Net Income (Loss)						
Revenue						
002 Local Revenue						
005 Earnings on Investments	35,191.74	39,103.60	37,082.28	354,529.84	425,000.00	83.42%
009 Income-Sales & Admissions	-	161.50	4,365.75	4,547.25	6,200.00	73.34%
010 Student Fees	(60.00)	-	95.00	5,852.00	7,705.00	75.95%
011 Income-Other Activities	18.60	45.00	30.00	330.16	400.00	82.54%
012 Fundraisers	1,292.93	930.95	1,091.78	10,823.29	11,300.00	95.78%
013 Local Donations	546.09	-	170.00	5,152.87	7,205.00	71.52%
014 Rental Income	45.00	6,000.00	45.00	6,725.00	7,500.00	89.67%
016 Other Local Income	228.00	45.14	-	1,373.96	2,250.00	61.06%
Total 002 Local Revenue	**37,262.36**	**46,286.19**	**42,879.81**	**389,334.37**	**467,560.00**	**83.27%**

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021 State Revenue						
022 Regular Basic School K-12	766,390.89	766,390.90	766,390.90	7,663,908.99	9,196,690.78	83.33%
023 Restricted Basic- Sped Programs	103,422.97	140,646.75	107,558.94	1,073,819.47	1,292,707.39	83.07%
024 Restictred Basic- At Risk Add On	50,916.41	50,916.41	50,916.42	509,164.14	610,996.97	83.33%
025 Restricted Basic- Class Size Reduction	78,473.23	78,473.22	78,473.23	784,732.26	941,177.06	83.38%
027 Charter Base Funding	16,713.33	16,713.34	16,713.33	167,133.33	200,560.00	83.33%
028 Flexible Allocation	78,439.75	64,572.48	67,033.89	662,053.48	777,823.45	85.12%
029 Charter Local Replacement	672,087.00	672,087.00	672,087.00	6,720,870.00	8,065,044.00	83.33%
031 Gifted and Talented Learning	-	4,876.55	541.84	5,418.39	6,502.00	83.33%
032 Salary Supplement for Highly Needed Educators	2,385.95	2,385.94	2,385.95	23,859.46	28,631.00	83.33%
033 Teachers Materials & Supplies	-	-	-	14,837.50	14,837.50	100.00%
034 Educator Salary Adjustment	45,146.05	45,146.06	45,146.05	451,460.53	541,752.64	83.33%
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	20,076.77	20,076.78	20,076.77	200,767.78	240,921.00	83.33%
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	35,000.00	42,000.00	83.33%
041 Digital Teaching & Learning	17,527.00	-	-	17,527.00	28,498.70	61.50%
042 Computer Science Iniative	-	-	-	-	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	14,103.50	-	-	46,281.73	62,178.00	74.43%
050 Other Non-USBE State Revenue	-	12,409.53	7,086.60	57,004.80	70,000.00	81.44%
Total 021 State Revenue	**1,926,895.91**	**1,878,194.96**	**1,837,910.92**	**18,745,139.51**	**23,506,909.22**	**79.74%**

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071 Federal Revenue						
072 IDEA B-Disabled	56,365.03	-	-	56,365.03	259,411.00	21.73%
073 Title I Disadvantaged	221,957.52	-	-	221,957.52	375,469.00	59.11%
074 Title II Teacher Improvement	-	-	-	-	25,755.00	-
080 Other Federal Revenue	-	-	-	73,005.95	73,006.00	100.00%
Total 071 Federal Revenue	**278,322.55**	**-**	**-**	**351,328.50**	**733,641.00**	**47.89%**
091 Other Financing Sources						
095 Proceeds of Sales of Fixed Assets	-	-	-	1,000.00	1,000.00	100.00%
Total 091 Other Financing Sources	**-**	**-**	**-**	**1,000.00**	**1,000.00**	**100.00%**
Total Revenue	**2,242,480.82**	**1,924,481.15**	**1,880,790.73**	**19,486,802.38**	**24,709,110.22**	**78.86%**

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Expense						
102 Salaries 100						
103 Wages - Supervisors & Dir Staff	28,605.98	27,200.48	30,293.01	285,021.88	359,824.08	79.21%
104 Wages - Principals & Directors	14,022.50	14,022.50	14,022.50	142,725.00	176,000.00	81.09%
105 Wages -Teachers	222,654.02	243,436.49	233,678.36	2,054,068.17	2,536,068.84	80.99%
106 Wages -Teachers-Special Ed	33,702.01	37,047.37	30,322.87	305,723.86	584,783.08	52.28%
107 Wages - Substitute Teachers	3,624.28	2,548.82	3,981.51	23,599.32	30,000.00	78.66%
108 Wages - Other Licensed Salaries	25,128.26	26,714.53	22,475.09	218,896.00	268,630.00	81.49%
109 Wages - Other Admin/Support Staff	28,190.67	28,190.67	27,914.85	299,008.00	389,670.00	76.73%
110 Wages - Aides & Parapro	57,445.72	56,302.85	53,725.77	535,879.11	643,000.00	83.34%
111 Wages - SpEd Aide & Parapro	40,231.35	38,111.80	36,925.43	354,546.27	458,500.00	77.33%
112 Wages - Bus Drivers	7,946.16	6,347.87	7,715.22	67,544.06	95,123.00	71.01%
113 Wages - Maintenance & Custodial	8,144.41	8,117.91	8,109.34	87,085.74	122,970.00	70.82%
114 Wages - Computer & Tech	4,468.08	4,468.08	4,468.08	47,180.80	57,519.00	82.03%
116 Wages - Other Salaries	1,111.11	1,111.11	1,111.11	7,777.77	15,000.00	51.85%
Total 102 Salaries 100	**475,274.55**	**493,620.48**	**474,743.14**	**4,429,055.98**	**5,737,088.00**	**77.20%**
121 Benefits 200						
122 Social Security & Medicare Tax	31,498.43	30,562.66	33,701.71	296,330.25	450,418.00	65.79%
123 Retirement Expense	27,778.76	27,933.02	31,191.38	264,449.85	351,487.00	75.24%
124 Health Benefits	47,282.17	47,858.68	43,555.89	419,410.50	648,383.00	64.69%
125 Workers Comp	1,262.91	1,262.91	1,103.90	13,736.43	31,498.00	43.61%
126 Unemployment Insurance	411.79	424.06	432.65	4,311.38	12,842.00	33.57%
127 Other Employee Benefits	520.00	520.00	520.00	5,200.00	9,000.00	57.78%
Total 121 Benefits 200	**108,754.06**	**108,561.33**	**110,505.53**	**1,003,438.41**	**1,503,628.00**	**66.73%**

	February 2026	March 2026	April 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
131 Purchased Prof & Tech Services 300						
133 Professional Educational Services	1,095,887.22	1,095,158.49	1,092,632.83	7,897,007.23	9,014,897.00	87.60%
134 Employee Training & Development	5,975.00	160.00	25.00	55,485.74	80,193.00	69.19%
135 Education Support Services	3,604.75	3,041.00	3,151.00	26,923.75	39,100.00	68.86%
136 Administrative Support Services	6,117.50	2,212.50	-	50,015.25	55,000.00	90.94%
137 Legal and Accounting	2,100.00	7,665.00	-	24,071.25	29,500.00	81.60%
140 Other Purchased Services	360.34	249.98	110.48	4,974.40	10,000.00	49.74%
Total 131 Purchased Prof & Tech Services 300	**1,114,044.81**	**1,108,486.97**	**1,095,919.31**	**8,058,477.62**	**9,228,690.00**	**87.32%**
151 Purchased Property Services 400						
152 Utilities Expenses	965.02	956.93	1,004.68	9,430.65	11,981.00	78.71%
153 Cleaning Services	375.00	-	-	375.00	500.00	75.00%
154 Repair & Maint- Comp & Tech	261.00	261.00	266.00	5,435.65	7,500.00	72.48%
155 Repair & Maint- Facilities & Custodial	5,025.00	1,821.50	516.12	20,869.77	75,700.00	27.57%
156 Repair & Maintenance- Transportation	-	-	-	7,241.07	12,000.00	60.34%
157 Rentals	1,980.00	130.00	747.95	4,595.67	10,700.00	42.95%
158 Construction Services	255,538.15	380,974.31	523,433.70	2,278,068.45	6,075,000.00	37.50%
Total 151 Purchased Property Services 400	**264,144.17**	**384,143.74**	**525,968.45**	**2,326,016.26**	**6,193,381.00**	**37.56%**
171 Other Purchased Services 500						
173 Insurance Expense	-	-	-	25,850.00	26,040.00	99.27%
174 Telephone & Internet	284.34	273.33	228.03	5,605.07	6,620.25	84.67%
175 Other Communication Expense	140.00	140.00	140.00	1,400.00	1,900.00	73.68%
176 Postage & Mailing Expense	98.99	1,034.99	20.99	2,305.25	2,700.00	85.38%
178 Printing & Binding Services	-	9.00	2,693.97	3,806.37	7,600.00	50.08%
179 Advertising- Administration	88.14	79.32	96.21	498.06	5,000.00	9.96%
180 Travel- Staff Travel & Mileage	461.80	7,346.53	148.95	12,992.53	20,700.00	62.77%
181 Travel- Field Trips	25.00	6,288.57	8,146.81	28,313.72	42,713.00	66.29%
Total 171 Other Purchased Services 500	**1,098.27**	**15,171.74**	**11,474.96**	**80,771.00**	**113,273.25**	**71.31%**

Gateway Preparatory Academy
Income Statement- Board Report
1 Regular School - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	February 2026	March 2026	April 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
191 Supplies 600						
192 Classroom Supplies	5,547.46	9,896.27	4,417.48	75,449.63	84,929.00	88.84%
193 Employee Motivation	717.16	204.31	(2,543.88)	12,693.01	15,000.00	84.62%
195 Special Ed Supplies	182.42	28.03	24.75	5,550.32	8,276.00	67.07%
196 Administration Supplies	148.31	132.27	203.67	9,177.12	10,000.00	91.77%
197 Board Supplies	-	-	-	2,236.34	3,000.00	74.54%
200 Maintenance & Custodial Supplies	6,681.54	5,429.25	4,614.01	45,483.89	113,000.00	40.25%
201 Transportation	373.01	88.32	68.70	6,275.00	8,500.00	73.82%
202 Energy- Electricity & Natural Gas	4,621.41	4,063.12	3,947.91	40,834.79	54,000.00	75.62%
203 Textbooks & Instructional Software	637.59	3,191.65	-	61,775.70	100,200.00	61.65%
204 Library Books & Supplies	36.99	(9.69)	-	1,203.79	1,250.00	96.30%
205 Computer & Tech Supplies	356.30	840.66	45.00	181,462.69	197,243.00	92.00%
206 Computer & Tech Software	-	-	494.39	3,569.44	5,000.00	71.39%
206 Motor Fuel & Oil	1,299.64	1,192.09	1,610.32	11,233.45	16,500.00	68.08%
207 Parent Committee	90.78	48.14	729.01	1,564.91	5,500.00	28.45%
208 Student Programs	207.00	3,668.73	674.13	8,613.78	17,450.00	49.36%
209 Fundraising	-	-	-	3,000.00	3,000.00	100.00%
Total 191 Supplies 600	**20,899.61**	**28,773.15**	**14,285.49**	**470,123.86**	**642,848.00**	**73.13%**
221 Property (Equipment) 700						
222 Land & Site Improvement	-	-	-	-	275,000.00	-
226 Equipment-Tech Hardware/Software	-	-	-	24,550.00	24,550.00	100.00%
227 Equipment- Facilities	-	-	-	-	63,000.00	-
Total 221 Property (Equipment) 700	**-**	**-**	**-**	**24,550.00**	**362,550.00**	**6.77%**

Gateway Preparatory Academy
Income Statement- Board Report
1 Regular School - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	February 2026	March 2026	April 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
241 Other Objects 800						
242 Dues and Fees	125.70	164.72	144.02	25,672.79	28,100.00	91.36%
243 Interest Paid- Loans	27,771.66	27,684.19	27,596.36	279,871.29	334,799.00	83.59%
244 Principal Paid- Loans	20,567.19	20,654.66	20,742.49	203,517.21	245,268.00	82.98%
246 Other Misc Expenditures	-	-	-	6,000.00	6,000.00	100.00%
Total 241 Other Objects 800	**48,464.55**	**48,503.57**	**48,482.87**	**515,061.29**	**614,167.00**	**83.86%**
Total Expense	**2,032,680.02**	**2,187,260.98**	**2,281,379.75**	**16,907,494.42**	**24,395,625.25**	**69.31%**
Total Net Income (Loss)	**209,800.80**	**(262,779.83)**	**(400,589.02)**	**2,579,307.96**	**313,484.97**	**822.79%**

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	February 2026	March 2026	April 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
Net Income (Loss)						
Revenue						
002 Local Revenue						
006 Food Sales to Students	5,509.35	6,494.10	4,478.22	51,751.13	52,200.00	99.14%
007 Food Sales to Adults	264.65	305.95	261.25	3,210.45	3,500.00	91.73%
008 Food Service-Other Revenue	85.40	78.76	42.05	1,149.26	1,735.00	66.24%
Total 002 Local Revenue	**5,859.40**	**6,878.81**	**4,781.52**	**56,110.84**	**57,435.00**	**97.69%**

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	February 2026	March 2026	April 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
021 State Revenue						
044 Food Service State Revenue	6,675.75	5,371.50	6,018.00	45,770.15	72,050.00	63.53%
Total 021 State Revenue	**6,675.75**	**5,371.50**	**6,018.00**	**45,770.15**	**72,050.00**	**63.53%**

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	February 2026	March 2026	April 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
071 Federal Revenue						
075 Food Service - Paid	3,984.75	3,939.10	4,413.20	32,061.15	37,000.00	86.65%
076 Food Service - Free & Reduced Lunch	21,575.68	21,417.44	23,632.08	173,383.76	200,000.00	86.69%
077 Food Service - Breakfast Reimbursement	7,953.70	7,958.66	8,120.84	63,679.90	70,000.00	90.97%
078 Food Service - Other Federal Revenue	3,132.10	3,832.63	3,685.22	22,012.65	88,459.00	24.88%
Total 071 Federal Revenue	**36,646.23**	**37,147.83**	**39,851.34**	**291,137.46**	**395,459.00**	**73.62%**
Total Revenue	**49,181.38**	**49,398.14**	**50,650.86**	**393,018.45**	**524,944.00**	**74.87%**

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	February 2026	March 2026	April 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
Expense						
102 Salaries 100						
115 Wages - Food Services	19,134.15	18,501.95	17,661.16	178,748.73	215,925.00	82.78%
Total 102 Salaries 100	**19,134.15**	**18,501.95**	**17,661.16**	**178,748.73**	**215,925.00**	**82.78%**
121 Benefits 200						
122 Social Security & Medicare Tax	1,461.47	1,413.08	1,348.79	13,672.71	15,927.00	85.85%
123 Retirement Expense	642.41	652.41	652.41	6,506.23	7,526.00	86.45%
124 Health Benefits	147.88	147.88	587.54	2,063.12	4,113.00	50.16%
125 Workers Comp	-	-	158.89	585.18	500.00	117.04%
126 Unemployment Insurance	19.09	18.46	17.62	228.45	507.00	45.06%
Total 121 Benefits 200	**2,270.85**	**2,231.83**	**2,765.25**	**23,055.69**	**28,573.00**	**80.69%**

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	February 2026	March 2026	April 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
131 Purchased Prof & Tech Services 300						
134 Employee Training & Development	-	-	-	735.09	1,200.00	61.26%
140 Other Purchased Services	-	-	-	365.00	400.00	91.25%
Total 131 Purchased Prof & Tech Services 300	**-**	**-**	**-**	**1,100.09**	**1,600.00**	**68.76%**
151 Purchased Property Services 400						
155 Repair & Maint- Facilities & Custodial	2,217.38	946.94	5,311.89	10,303.66	12,000.00	85.86%
157 Rentals	89.95	89.95	89.95	899.50	1,300.00	69.19%
Total 151 Purchased Property Services 400	**2,307.33**	**1,036.89**	**5,401.84**	**11,203.16**	**13,300.00**	**84.23%**
171 Other Purchased Services 500						
174 Telephone & Internet	14.71	14.69	14.72	145.39	200.00	72.70%
180 Travel- Staff Travel & Mileage	-	-	-	(71.53)	2,000.00	-3.58%
Total 171 Other Purchased Services 500	**14.71**	**14.69**	**14.72**	**73.86**	**2,200.00**	**3.36%**

Gateway Preparatory Academy
Income Statement- Board Report
4 Food Service Program - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	February 2026	March 2026	April 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
191 Supplies 600						
199 Food and Supplies	27,861.66	29,911.98	19,482.78	252,606.40	328,053.00	77.00%
206 Computer & Tech Software	-	-	-	580.00	1,000.00	58.00%
Total 191 Supplies 600	**27,861.66**	**29,911.98**	**19,482.78**	**253,186.40**	**329,053.00**	**76.94%**
Total Expense	**51,588.70**	**51,697.34**	**45,325.75**	**467,367.93**	**590,651.00**	**79.13%**
Total Net Income (Loss)	**(2,407.32)**	**(2,299.20)**	**5,325.11**	**(74,349.48)**	**(65,707.00)**	**113.15%**

Gateway Preparatory Academy
Balance Sheet- Board Report
07/01/2025 to 04/30/2026

Assets	
Cash	
Operating cash	
Regular Checking	11,401,882
Lunch Account	210,779
Cash on Hand	95
PTIF Unrestricted	27,827
Total Operating cash	**11,640,582**
Restricted cash	
Interest Payment & Savings	2
PTIF-USDA Restricted	174,216
Total Restricted cash	**174,218**
Total Cash	**11,814,800**
Accounts receivable	
Local	383
State	1
Sales tax receivable	1,195
Total Accounts receivable	**1,580**
Prepaid and other assets	
Prepaid expense	22,701
Deposits	3,000
Deferred charges	1,638
Total Prepaid and other assets	**27,339**
Total Assets	**11,843,719**

Gateway Preparatory Academy
Balance Sheet- Board Report
07/01/2025 to 04/30/2026

Liabilities and fund balance	
Liabilities	
Accounts payable	
Accounts payable	534,839
Payroll and benefits payable	112,400
P-Card liabilities	34,824
Total Accounts payable	**682,063**
Other current liabilities	
Accrued salaries and wages	416,461
Accrued retirement liability	57,924
Accrued other benefits liability	450
Total Other current liabilities	**474,835**
Total Liabilities	**1,156,898**
Fund balance	
Unrestricted fund balance-beginning	8,181,862
Net income	2,504,958
Total Fund balance	**10,686,821**
Total Liabilities and fund balance	**11,843,719**

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.

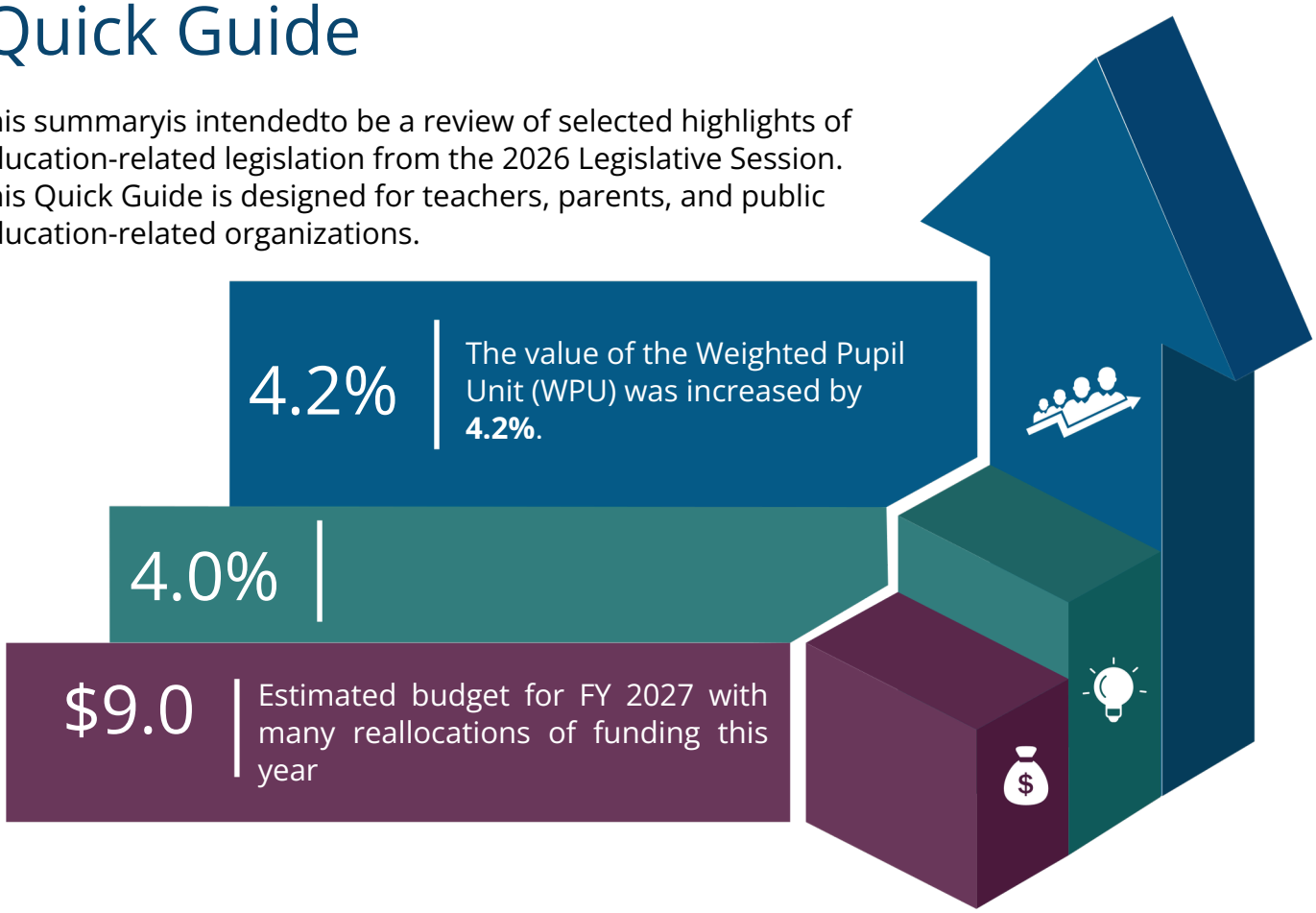
Prioritized Funding Requests
2026Legislative Session

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 summaryis intendedto 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

MASTER Teacher Program
$2.4 Million

Educator Professional Time
$78.3 Million
One-Time

Teacher Supplies and Materials
$8.8 Million *One-Time*
$5.5 Million *Ongoing*

Rural Student Support

Rural Schools Athletic Facilities Grant
$5 Million
One-Time

Necessarily Existent Small Schools
$68.4 Million
Ongoing

Program Funding

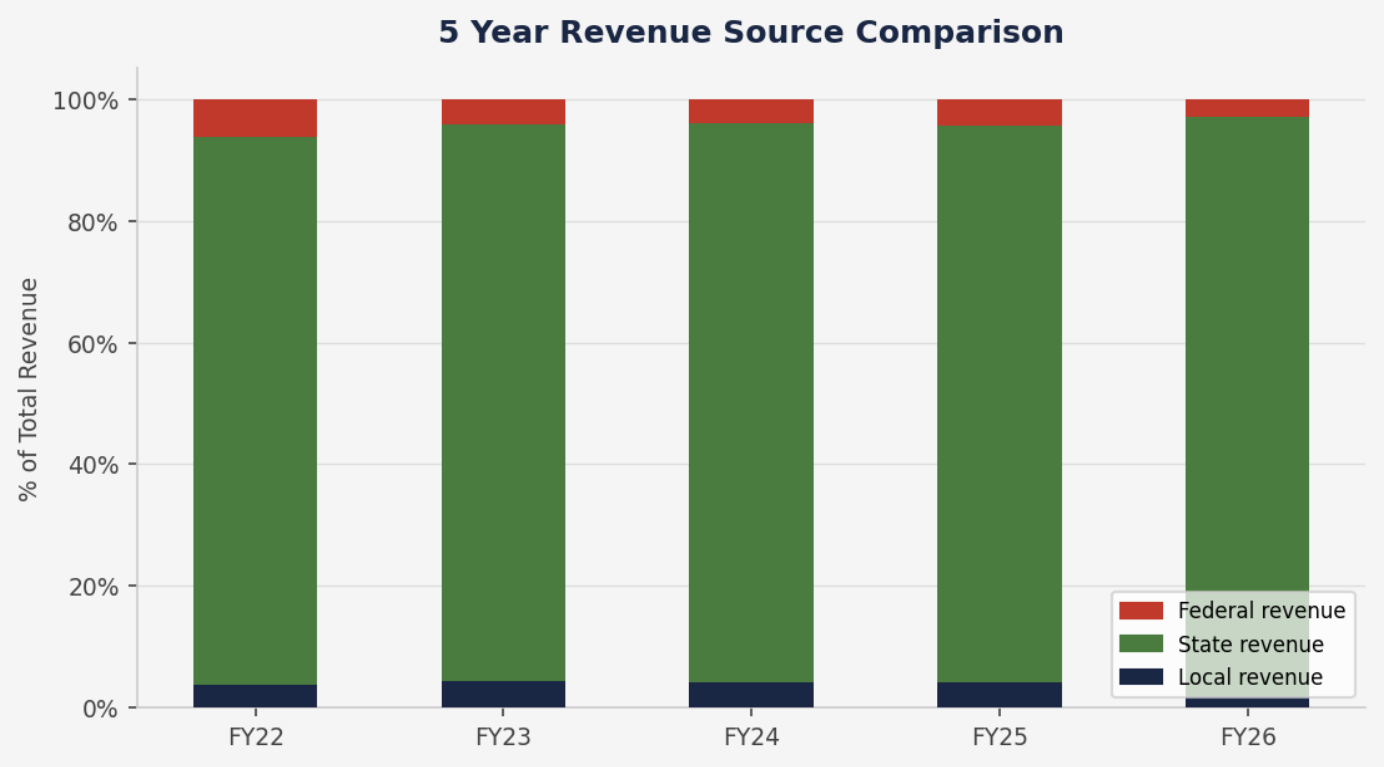
Catalyst/APEX Funding
$100 Million
One-Time

Reduced Price School Lunch
$2.5 Million *One-Time*

Early Literacy
$25 Million
Ongoing

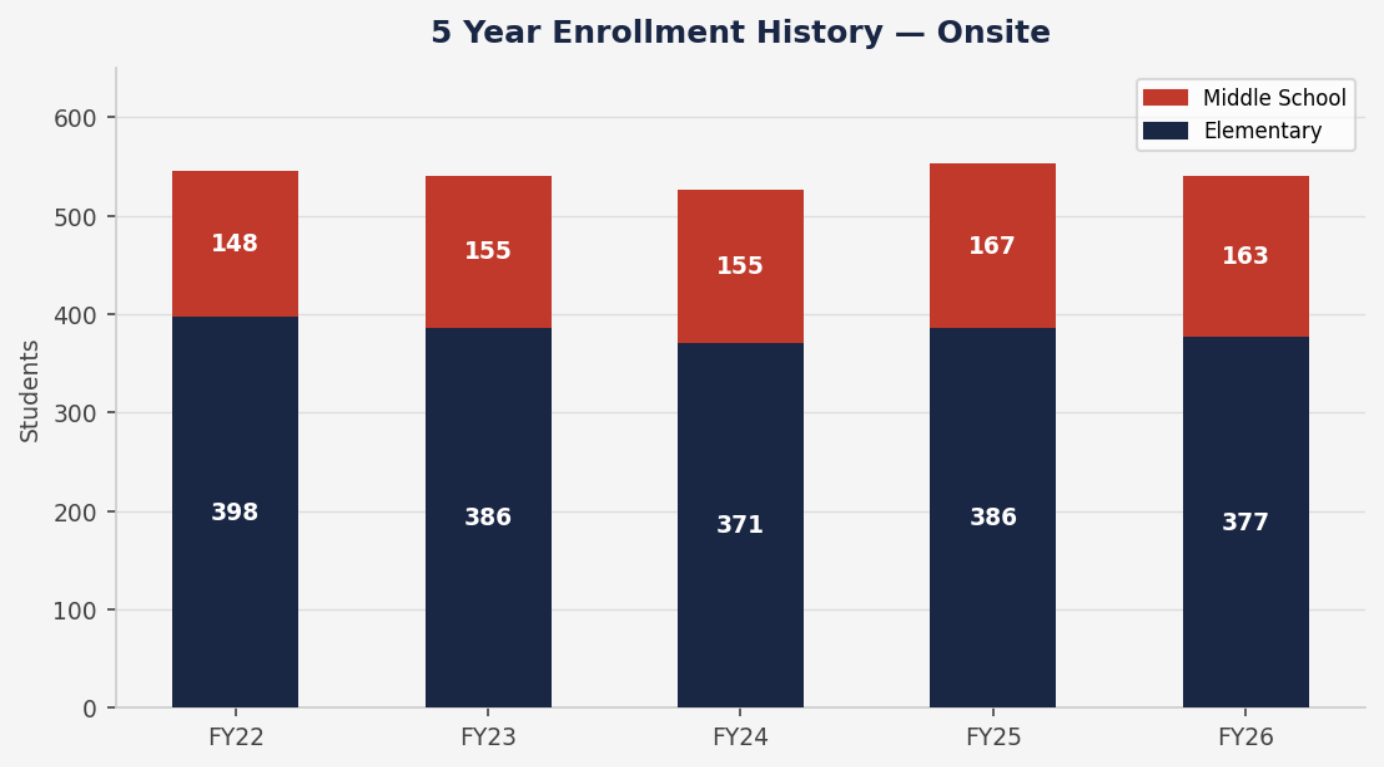
5 Year Revenue Source Comparison

Federal, state, and local revenue as a percentage of total — FY22 through FY26 actual.



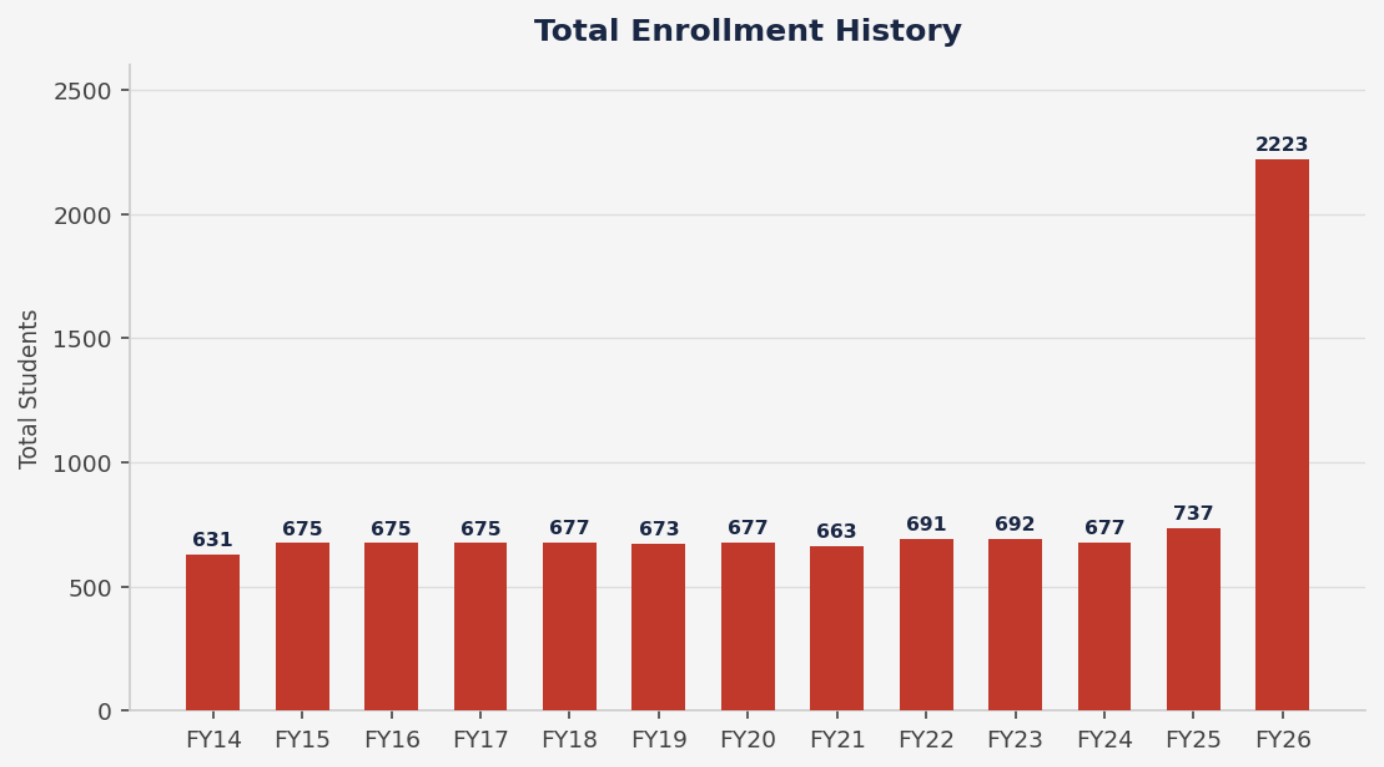
5 Year Enrollment History — Onsite

Elementary and middle school onsite enrollment FY22–FY26.



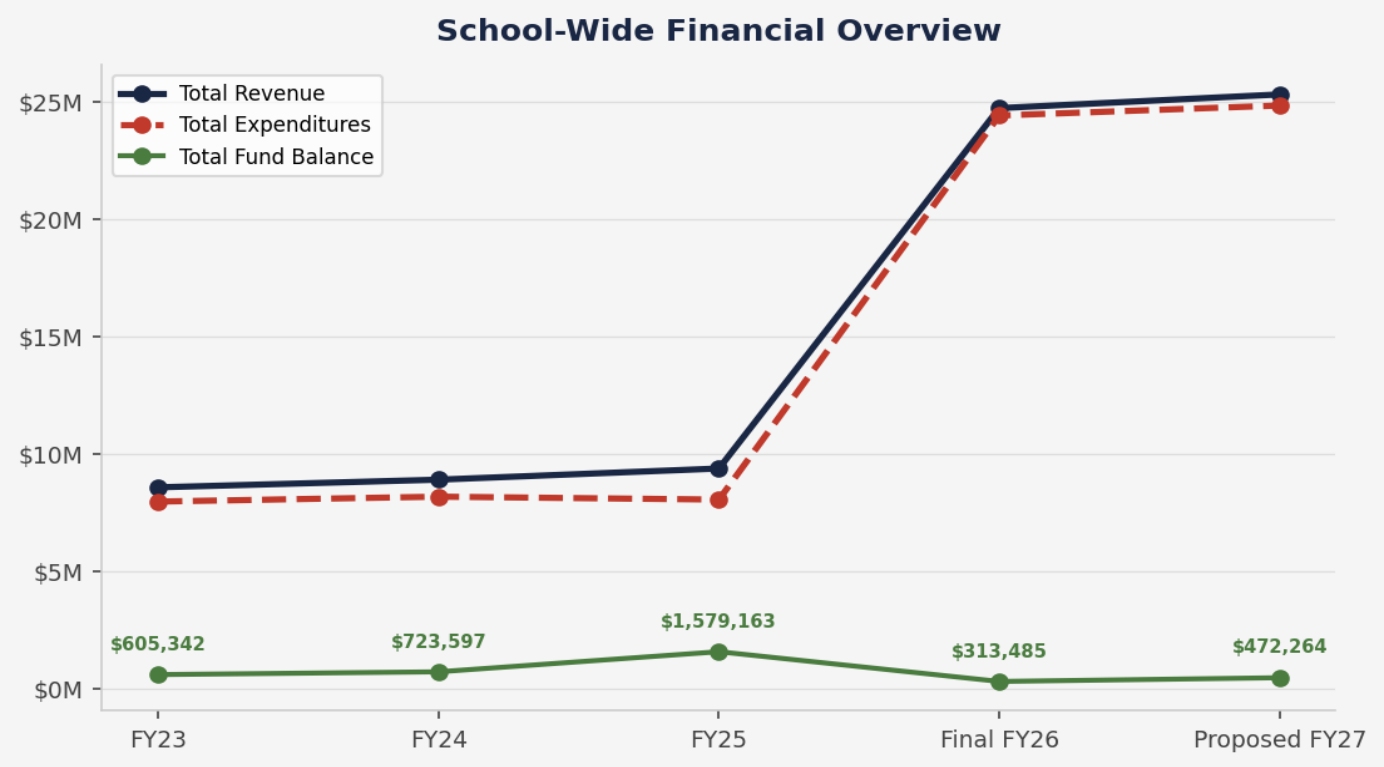
Total Enrollment History

All program enrollment FY14–FY26. FY26 reflects addition of distance education students (total 2,223).



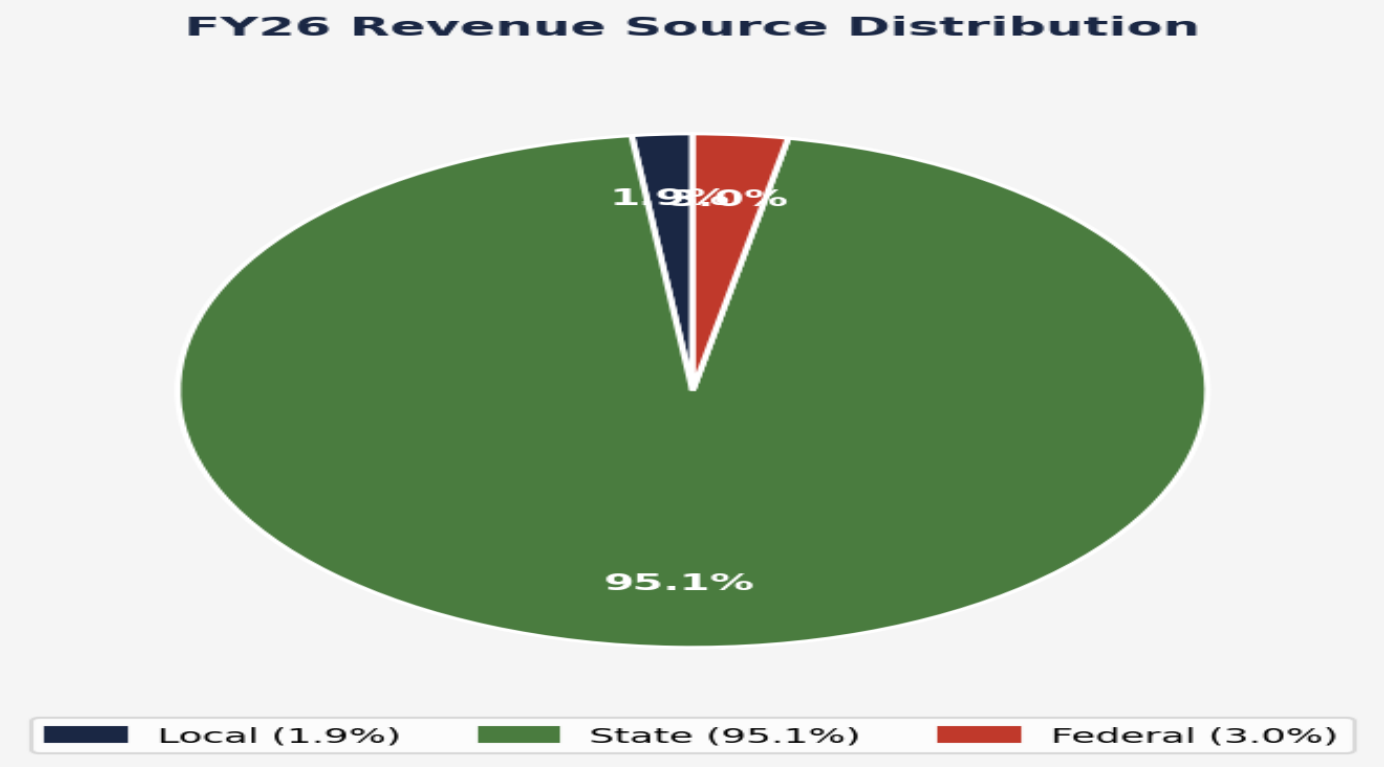
School-Wide Financial Overview

Total revenue, expenditures, and net income (fund balance contribution) FY23–FY27.



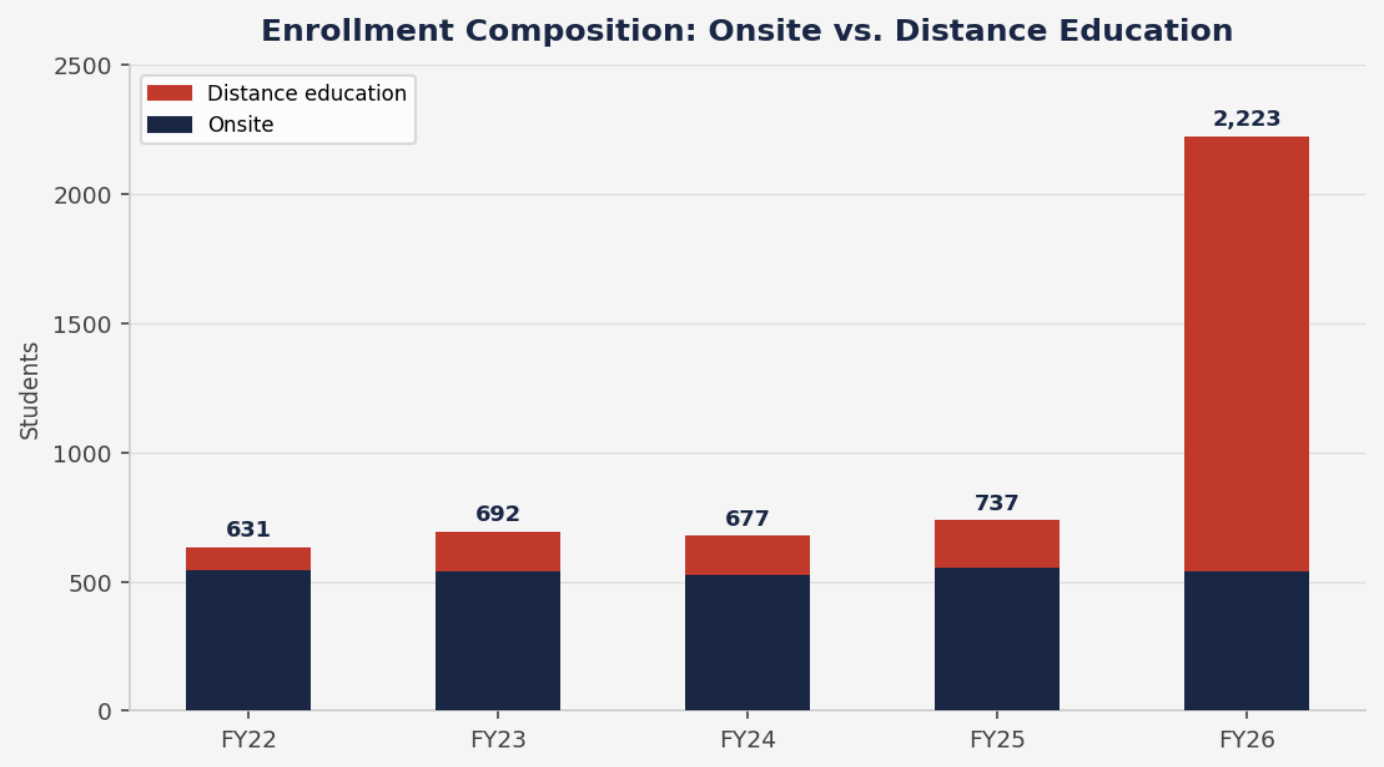
FY26 Revenue Source Distribution

State revenue comprises the vast majority of FY26 total revenue.



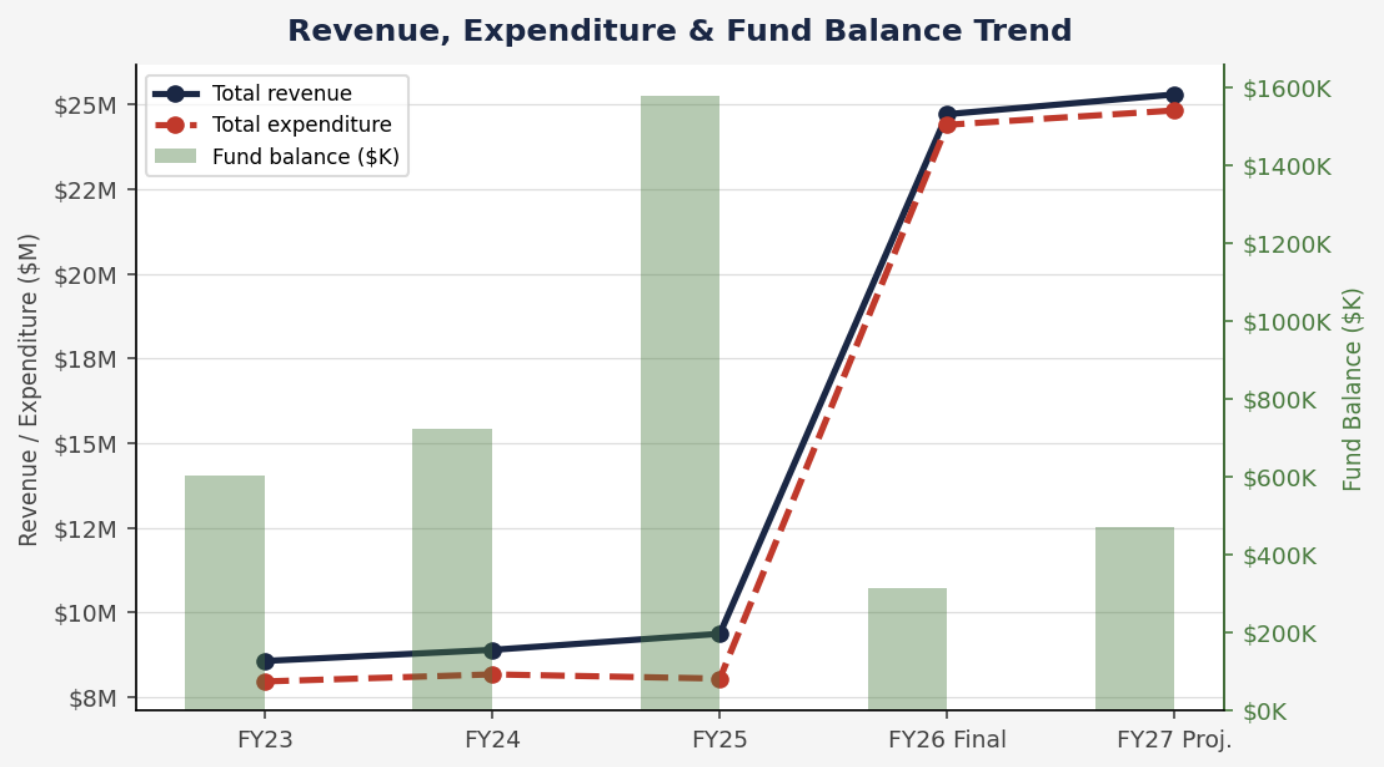
Enrollment Composition: Onsite vs. Distance Education

FY26 total enrollment tripled due to distance ed expansion. These represent fundamentally different operating models.



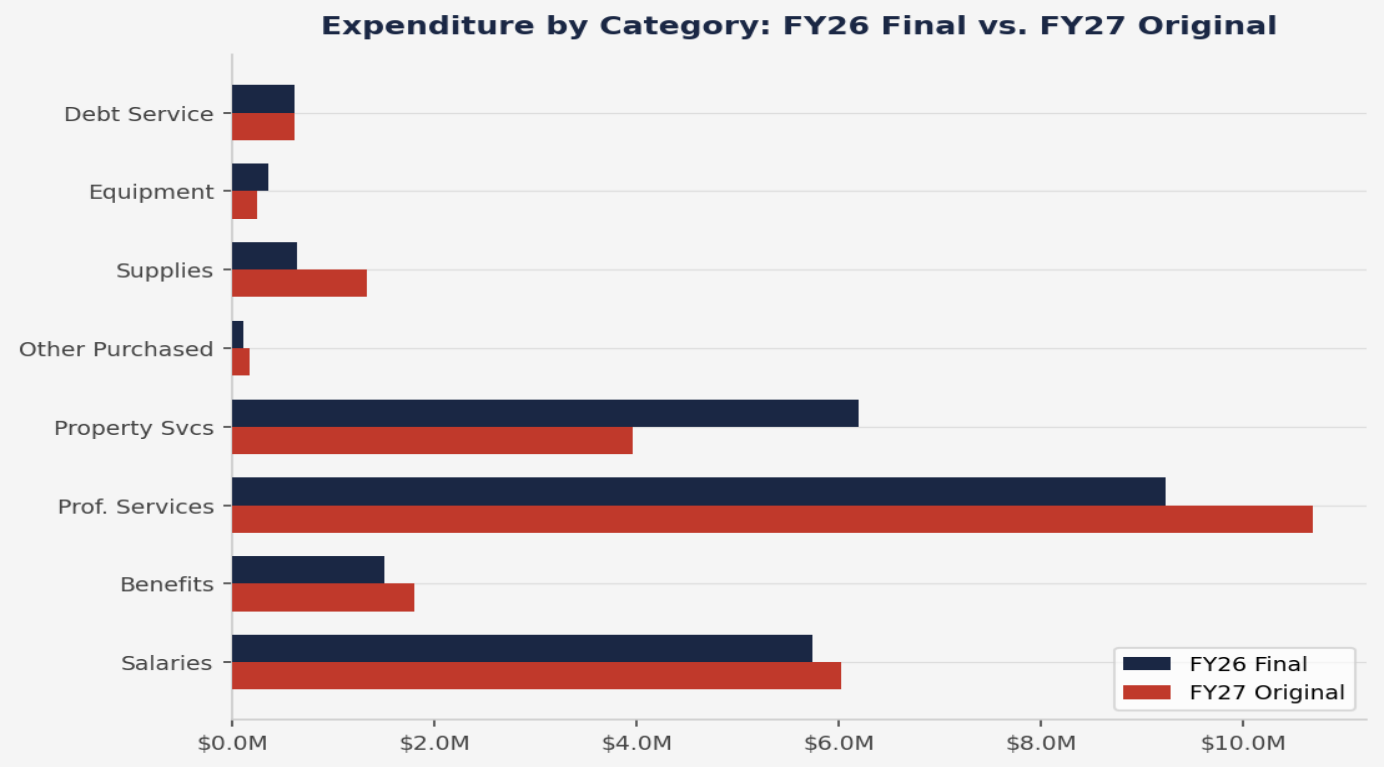
Revenue, Expenditure & Fund Balance Trend

Net income (right axis) improves in FY27 vs earlier projections — fund balance contribution now positive.



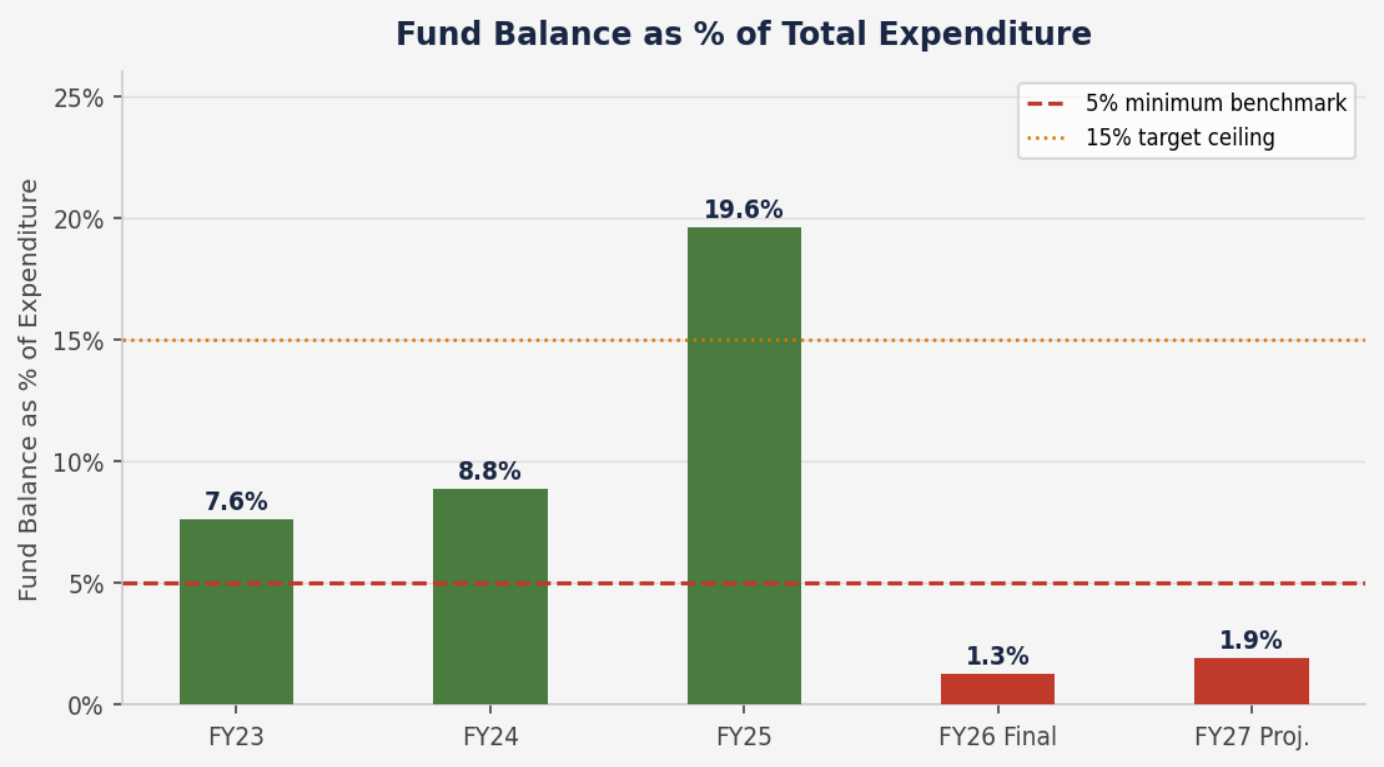
Expenditure by Category: FY26 Final vs. FY27 Original

Purchased professional services (distance ed contracts) dominate. Property services decrease as construction winds down.



Fund Balance as % of Total Expenditure

Fund balance improves in FY27 with positive net income projected. Still below the 5% charter school benchmark.



Budgeting Worksheet — 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	391,964	150,000	425,000	350,000	275,000	(75,000)
009	Income – Sales & Admissions	6,232	6,107	4,500	6,200	5,500	1,700	(700)
010	Student Fees	6,006	7,702	4,621	7,705	7,695	3,084	(10)
011	Income – Other Activities	399	380	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	7,205	6,000	7,205	6,000	1,205	(1,205)
014	Rental Income	9,447	7,575	7,000	7,500	17,000	500	9,500
016	Other Local Income	19,786	2,250	2,400	2,250	2,000	(150)	(250)
	Total 002 Local Revenue	**411,953**	**434,466**	**179,521**	**467,560**	**394,445**	**288,039**	**(73,115)**

FY26 Final — Board Notes

- 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.

FY27 Original — Board Notes

- Line 005: Interest income budgeted conservatively at $350K given rate uncertainty.
- Line 014: Rental income budgeted at $17,000 based on new building availability for preschool use.
- Total local revenue decreases slightly vs FY26 final, primarily due to lower projected investment earnings.

Budgeting Worksheet — 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	8,430,300	5,494,169	9,196,691	9,719,620	3,702,522	522,929
023	Restricted Basic – SpEd	689,779	1,181,378	851,921	1,292,707	1,406,234	440,787	113,526
024	Restricted Basic – At Risk Add On	252,799	560,081	262,924	610,997	758,770	348,073	147,773
025	Restricted Basic – Class Size Reduction	307,851	863,205	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	183,847	0	200,560	71,993	200,560	(128,567)
028	Flexible Allocation	1,952	726,872	489,900	777,823	813,708	287,923	35,885
029	Charter Local Replacement	2,444,629	7,392,957	4,712,772	8,065,044	8,431,839	3,352,272	366,795
031	Gifted and Talented Learning	6,949	5,960	6,980	6,502	6,980	(478)	478
032	Salary Supplement – Highly Needed Educators	23,844	26,245	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	496,607	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	220,845	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	38,500	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	26,500	6,500	0
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	19,104	44,378	(43,074)
050	Other Non-USBE State Revenue	7,352	64,997	6,445	70,000	60,000	63,555	(10,000)
	Total 021 State Revenue	**8,572,970**	**20,581,741**	**14,616,780**	**23,506,909**	**24,283,312**	**8,890,130**	**776,403**

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; $60,000 budgeted.

Budgeting Worksheet — 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	259,411	220,000	106,698	(39,411)
073	Title I Disadvantaged	140,790	221,958	140,247	375,469	375,500	235,222	31
074	Title II Teacher Improvement	75,583	25,755	18,883	25,755	18,883	6,872	(6,872)
080	Other Federal Revenue	35,023	73,006	17,600	73,006	0	55,406	(73,006)
	Total 071 Federal Revenue	**389,627**	**377,083**	**329,443**	**733,641**	**614,383**	**404,198**	**(119,258)**
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	1,000	0	1,000	(1,000)
	Total 091 Other Financing Sources	**0**	**1,000**	**5,345,685**	**1,000**	**0**	**(5,344,685)**	**(1,000)**
	TOTAL REVENUE	**9,374,550**	**21,394,291**	**20,471,429**	**24,709,110**	**25,292,140**	**4,237,682**	**583,030**

FY26 Final — Board Notes

- 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.

FY27 Original — Board Notes

- Line 072: IDEA budgeted at $220K — slightly below FY26 final of $259K.
- Line 073: Title I essentially flat year-over-year at $375.5K.
- 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 — 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	330,599	229,250	359,824	424,059	130,574	64,235
104	Wages – Principals & Directors	242,587	163,479	363,858	176,000	277,838	(187,858)	101,838
105	Wages – Teachers	2,024,999	2,394,568	2,424,443	2,536,069	2,665,395	111,626	129,326
106	Wages – Teachers, Special Ed	275,123	356,726	417,534	584,783	381,338	167,249	(203,445)
107	Wages – Substitute Teachers	37,160	27,273	46,800	30,000	49,300	(16,800)	19,300
108	Wages – Other Licensed Salaries	183,746	255,051	260,503	268,630	266,522	8,127	(2,108)
109	Wages – Other Admin/Support	281,325	342,360	352,888	389,670	368,394	36,782	(21,276)
110	Wages – Aides & Parapros	434,874	614,651	671,376	643,000	812,394	(28,376)	169,394
111	Wages – SpEd Aide & Parapro	348,033	409,842	570,657	458,500	482,103	(112,157)	23,603
112	Wages – Bus Drivers	75,915	79,748	115,123	95,123	89,905	(20,000)	(5,218)
113	Wages – Maintenance & Custodial	91,008	103,771	123,480	122,970	141,546	(510)	18,576
114	Wages – Computer & Tech	50,587	54,835	53,215	57,519	60,000	4,304	2,481
116	Wages – Other Salaries	0	8,889	40,000	15,000	0	(25,000)	(15,000)
	Total 102 Salaries	**4,265,148**	**5,141,793**	**5,669,127**	**5,737,088**	**6,018,794**	**67,961**	**281,706**
122	Social Security & Medicare Tax	314,313	345,991	423,206	450,418	653,153	27,212	202,735
123	Retirement Expense	206,686	309,505	339,998	351,487	436,062	11,489	84,575
124	Health Benefits	484,468	517,322	653,252	648,383	621,069	(4,869)	(27,314)
125	Workers Comp	14,606	16,262	30,757	31,498	66,786	741	35,288
126	Unemployment Insurance	7,873	4,920	12,601	12,842	17,894	241	5,052
127	Other Employee Benefits	8,849	5,720	9,000	9,000	9,000	0	0
	Total 121 Benefits	**1,036,796**	**1,199,721**	**1,468,814**	**1,503,628**	**1,803,964**	**34,814**	**300,336**

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 106: SpEd teacher wages exceeded budget by $167K due to higher-than-anticipated SpEd enrollment.

■ *Line 108 – Resource offer budget adjustments.*

• Line 111: SpEd aide wages under budget due to staffing adjustments during the year.

• Line 121 Benefits: Tracking with salaries — minor increases across most benefit lines.

FY27 Original — Board Notes

• Line 103: Addition of a part-time instructional coach position (+$64K).

• Line 104: Additional administrator position from FY26 maintained (+$102K).

• Line 105: Across-the-board wage increases; teachers +$129K.

• Line 106: SpEd teacher wages decrease $203K vs FY26 final as enrollment normalizes.

• Line 110: Two new aide positions added for literacy and math intervention (+$169K).

• Line 121 Benefits: Benefits increase $300K following salary growth. Unemployment insurance increases to $17,894.

Budgeting Worksheet — 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	8,986,916	3,726,765	9,014,897	10,549,675	5,288,132	1,534,778
134	Employee Training & Development	29,742	65,861	80,608	80,193	46,000	(415)	(34,193)
135	Education Support Services	33,451	33,485	61,100	39,100	45,000	(22,000)	5,900
136	Administrative Support Services	140,168	52,220	375	55,000	0	54,625	(55,000)
137	Legal and Accounting	21,210	26,571	25,000	29,500	29,000	4,500	(500)
140	Other Purchased Services	99,445	5,121	26,000	10,000	15,000	(16,000)	5,000
	Total 131 Prof & Tech Services	**978,744**	**9,170,174**	**3,919,848**	**9,228,690**	**10,684,675**	**5,308,842**	**1,455,985**
152	Utilities Expenses	11,059	11,177	11,600	11,981	14,000	381	2,019
153	Cleaning Services	260	375	3,200	500	2,100	(2,700)	1,600
154	Repair & Maint – Comp & Tech	5,492	5,697	7,000	7,500	8,700	500	1,200
155	Repair & Maint – Facilities	65,672	22,691	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	6,112	10,000	10,700	10,500	700	(200)
158	Construction Services	248,507	3,247,425	7,376,785	6,075,000	3,758,193	(1,301,785)	(2,316,807)
	Total 151 Property Services	**348,064**	**3,301,293**	**7,496,585**	**6,193,381**	**3,956,493**	**(1,303,204)**	**(2,236,888)**
173	Insurance Expense	22,160	25,850	29,200	26,040	56,200	(3,160)	30,160
174	Telephone & Internet	4,547	6,103	4,600	6,620	8,000	2,020	1,380
175	Other Communication	1,680	1,540	1,900	1,900	1,900	0	0
176	Postage & Mailing	2,061	2,622	2,500	2,700	3,500	200	800
178	Printing & Binding	10,514	3,900	7,600	7,600	12,500	0	4,900
179	Advertising – Administration	235	588	5,000	5,000	3,100	0	(1,900)
180	Travel – Staff	9,653	14,623	21,960	20,700	23,500	(1,260)	2,800
181	Travel – Field Trips	22,839	30,140	46,775	42,713	57,000	(4,062)	14,287
	Total 171 Other Purchased Svcs	**73,689**	**85,366**	**119,535**	**113,273**	**165,700**	**(6,262)**	**52,427**

FY26 Final — Board Notes

- Line 133: Large increase driven by growth in distance education enrollment.
- Line 135: Education support services under budget; SpEd enrollment lower than originally anticipated.
- 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: Updated to match revised Big D Construction cash flow schedule ($6.075M final).

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 $34K vs FY26 final.
- Line 136: No engineering fees anticipated — construction phase substantially complete.
- Line 158: Increases to $3.76M in FY27 — board should confirm updated Big D Construction schedule.
- Line 173: Increases to $56K to cover new building; exact cost unknown until permit issued.

Budgeting Worksheet — 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	76,698	84,500	84,929	640,900	429	555,971
193	Employee Motivation	7,828	14,128	15,000	15,000	15,000	0	0
194	Employee Training Supplies	389	0	500	0	0	(500)	0
195	Special Ed Supplies	3,723	5,678	8,276	8,276	82,500	0	74,224
196	Administration Supplies	4,477	9,969	7,500	10,000	10,000	2,500	0
197	Board Supplies	2,097	2,709	3,000	3,000	3,000	0	0
200	Maintenance & Custodial Supplies	57,058	48,420	125,000	113,000	140,000	(12,000)	27,000
201	Transportation Supplies	6,220	8,535	8,500	8,500	9,000	0	500
202	Energy – Electricity & Gas	47,984	47,795	60,000	54,000	90,000	(6,000)	36,000
203	Textbooks & Instructional Software	52,965	61,870	72,915	100,200	118,000	27,285	17,800
204	Library Books & Supplies	2,034	1,204	3,000	1,250	3,000	(1,750)	1,750
205	Computer & Tech Supplies	23,884	181,463	126,631	197,243	180,500	70,612	(16,743)
206	Computer & Tech Software	20,372	4,198	9,100	5,000	7,000	(4,100)	2,000
206	Motor Fuel & Oil	14,912	14,399	20,000	16,500	20,000	(3,500)	3,500
207	Parent Committee	5,236	1,885	5,500	5,500	0	0	(5,500)
208	Student Programs	12,582	11,200	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**	**493,151**	**568,652**	**642,848**	**1,335,400**	**74,196**	**692,552**
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	62,582	50,000	63,000	15,000	13,000	(48,000)
228	Equipment – Transportation	42,405	0	0	0	225,000	0	225,000
	Total 221 Property (Equipment)	**423,834**	**87,132**	**345,000**	**362,550**	**240,000**	**17,550**	**(122,550)**

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 (+$70K vs original budget).
- Line 227: Camera and facilities equipment installation for Building 2 — $63K actual vs $50K budget.

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 — board should confirm procurement plan.

Budgeting Worksheet — 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	25,903	22,500	28,100	34,000	5,600	5,900
243	Interest Paid – Loans	346,969	334,799	334,799	334,799	322,417	0	(12,382)
244	Principal Paid – Loans	233,097	245,267	525,267	245,268	258,433	(279,999)	13,165
246	Other Misc Expenditures	6,800	6,000	1,300	6,000	0	4,700	(6,000)
	Total 241 Other Objects	**595,418**	**611,969**	**883,866**	**614,167**	**614,850**	**(269,699)**	**683**
	TOTAL EXPENSE	**8,051,792**	**20,090,597**	**20,471,428**	**24,395,625**	**24,819,876**	**3,924,198**	**424,251**
	NET INCOME (LOSS)	**1,322,758**	**1,303,693**	**1**	**313,485**	**472,264**	**313,484**	**158,779**

FY26 Final — Board Notes

- 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 at $334,799.

FY27 Original — Board Notes

- Lines 243 & 244: Goal is to continue paying down the USDA loan.
- Line 244: Principal payment budgeted at $258K in FY27 — more modest than previously planned, with USDA payoff likely deferred.
- Net Income: FY27 projects a positive net income of $472,264 — a significant improvement vs the earlier draft budget.

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	50,669	25,000	52,200	54,000	27,200	1,800
007	Food Sales to Adults	3,477	1,551	2,000	3,500	3,500	1,500	0
008	Food Service – Other Revenue	1,434	1,149	1,050	1,735	1,050	685	(685)
	Total 002 Local Revenue	**61,451**	**53,369**	**28,050**	**57,435**	**58,550**	**29,385**	**1,115**
044	Food Service State Revenue	73,829	50,874	70,000	72,050	55,000	2,050	(17,050)
	Total 021 State Revenue	**73,829**	**50,874**	**70,000**	**72,050**	**55,000**	**2,050**	**(17,050)**
075	Food Service – Paid	37,249	35,804	36,000	37,000	37,000	1,000	0
076	Food Service – Free & Reduced Lunch	196,647	193,690	200,000	200,000	200,000	0	0
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	83,519	55,000	88,459	65,000	33,459	(23,459)
	Total 071 Federal Revenue	**370,471**	**376,693**	**356,000**	**395,459**	**387,000**	**39,459**	**(8,459)**
	TOTAL FOOD SERVICE REVENUE	**505,751**	**480,936**	**454,050**	**524,944**	**500,550**	**70,894**	**(24,394)**

FY26 Final — Board Notes

- Revenue lines generally tracked close to budget.
- Line 078: Other federal revenue came in higher than anticipated at $83,519 vs $55,000 budget.
- State food service revenue came in below budget at $50,874 vs $72,050 final budget.

FY27 Original — Board Notes

- Student meal sales projected to increase modestly to $54,000.
- 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 held flat at $200,000 vs FY26 final.
- Line 078: Other federal revenue budgeted at $65,000 — below FY26 final of $88,459.

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	204,036	202,049	215,925	214,145	13,876	(1,780)
	Total 102 Salaries	**182,885**	**204,036**	**202,049**	**215,925**	**214,145**	**13,876**	**(1,780)**
122	Social Security & Medicare Tax	13,951	15,605	15,190	15,927	16,000	737	73
123	Retirement Expense	5,388	7,428	6,326	7,526	7,117	1,200	(409)
124	Health Benefits	4,057	2,206	4,113	4,113	1,878	0	(2,235)
125	Workers Comp	722	585	725	500	418	(225)	(82)
126	Unemployment Insurance	392	254	530	507	189	(23)	(318)
	Total 121 Benefits	**24,510**	**26,078**	**26,884**	**28,573**	**25,602**	**1,689**	**(2,971)**
134	Employee Training & Development	2,013	735	6,000	1,200	5,000	(4,800)	3,800
140	Other Purchased Services	297	365	500	400	400	(100)	0
	Total 131 Prof & Tech Svcs	**2,310**	**1,100**	**6,500**	**1,600**	**5,400**	**(4,900)**	**3,800**
155	Repair & Maint – Facilities	5,863	10,925	6,500	12,000	12,000	5,500	0
157	Rentals	1,248	989	1,500	1,300	1,500	(200)	200
	Total 151 Property Services	**7,112**	**11,914**	**8,000**	**13,300**	**13,500**	**5,300**	**200**
174	Telephone & Internet	126	175	180	200	200	20	0
180	Travel – Staff	1,909	1,663	1,000	2,000	2,000	1,000	0
	Total 171 Other Purchased Svcs	**2,035**	**1,838**	**1,180**	**2,200**	**2,200**	**1,020**	**0**
199	Food and Supplies	305,588	323,091	272,770	328,053	257,500	55,283	(70,553)
206	Computer & Tech Software	1,790	580	1,210	1,000	1,500	(210)	500
	Total 191 Supplies	**307,378**	**323,671**	**273,980**	**329,053**	**259,000**	**55,073**	**(70,053)**
	TOTAL FOOD SERVICE EXPENSE	**526,230**	**568,637**	**518,593**	**590,651**	**519,847**	**72,058**	**(70,804)**
	NET INCOME (LOSS) — FOOD SERVICE	**(20,479)**	**(87,701)**	**(64,543)**	**(65,707)**	**(19,297)**	**(1,164)**	**46,410**

FY26 Final — Board Notes

- Food service ran at a net loss of ($65,707) in FY26 — worse than the ($64,543) originally budgeted.
- Line 199: Food and supply costs exceeded budget significantly at $328,053 vs $272,770 budgeted.
- Repair & Maintenance came in over budget due to unexpected kitchen equipment repairs.

FY27 Original — Board Notes

- Food service projected to improve significantly to a ($19,297) net loss — a $46K improvement vs FY26 final.
- Wages decrease slightly (-$1,780) vs FY26 final despite enrollment growth.
- Food and supply costs expected to decrease to $257,500 — down $70K from FY26 final.
- The program runs at a structural net loss — this is subsidized by the general fund and is expected.