



Gateway Academy School Board Meeting Agenda
Thursday, July 16, 2026, 2:00-5:00 PM

Location: Gateway Prep Academy 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 at 2:13 p.m. by Michael Bahr. Board members in attendance included Amy Arnold, Roger Carter, Paul Dail, Diana Girtain, and Jessica Walker. Staff in attendance and presenting included Dave Armour, Amy Gibson, and Ada Munk. Royce Van Tassell of UAPCS joined the meeting at 3:05 p.m.	1 min
Public Comment	Public Attendees	No public comment	5 min
Consent Calendar	Michael Bahr	Amy A. moved to approve the June 25 minutes, Jessica seconded, all were in favor, and the motion passed.	3 min
Board Elections & Oath of Office	Michael Bahr	Michael spoke on behalf of the board member selection committee and said they interviewed several highly qualified candidates and were pleased to have two of the candidates at the meeting. The two potential new board members, Abigail Larson and Lisa Montague, introduced themselves and spoke of their backgrounds and experiences with Gateway. Diana G. made a motion to approve the two new board members, Amy A. seconded, and the roll call vote went as follows: Amy A. - yes, Jessica - yes, Diana G. - yes, Roger - yes, Paul - yes. New board members read the Oath of Office and were officially sworn in, after which other board members and staff introduced themselves. Michael and other board members and staff expressed their appreciation to outgoing members Roger Carter and Paul Dail. Michael discussed board elections, saying that there are still some details that need to be ironed out as far as the board secretary duties and responsibilities. He emphasized the importance of compliance but said he felt there were certain functions that had previously been carried out by Paul Dail that could possibly be performed by a staff member. He said more details would be finalized and presented at the next board meeting. There was a brief discussion of the responsibilities of the four board roles as currently understood. Jessica volunteered for the position of treasurer, Amy A. seconded, all were in favor, and the assignment was approved.	

		<p>Amy A. volunteered for position of secretary, Jessica seconded, all were in favor, and the assignment was approved.</p> <p>With Michael's board term ending in January, he proposed that he could stay on as chair and Diana G. as vice chair, but ultimately it was decided that they would swap roles to facilitate Michael's transition off the board, with Michael as vice chair and Diana G. as chair. All were in favor, and the new assignments were approved.</p>	
Director's Report	David Armour	<p>Dave gave his Director's Report. He said there has not been any enrollment change since the June meeting, but numbers may shift in August. He said on-site enrollment is full, and most levels have waitlists.</p> <p>He discussed upcoming events, primarily related to teachers and students returning to school, and said that July Jamboree was once again a productive event for the school.</p> <p>Staffing is almost full, and as far as the facilities projects, the new roof is almost done, as are the new lights in the building, as well as the parking lot, fencing, and sod.</p>	10 min
OPMA Training	David Armour	Dave directed the board members to the OPMA training link and requested everyone complete the training and send him the certificate by August 1st.	10 min
Expansion Report	Amy Gibson	<p>Amy G. presented the expansion report, which contains the updated numbers for the budget, and said the new building is moving along rapidly.</p> <p>She said besides expansion, the last couple reports focused on operational sustainability, but this report is addressing getting parents "involved and invested." The school is striving to make parents its biggest advocates, not just "clients." One possible approach that was mentioned is be partnering with PTO to incorporate an administration element/availability into their meetings.</p> <p>Michael said the school is already uniquely positioned to accomplish this goal, given our success in some areas/activities, such as participation at festivals and parent-teacher conferences. He cited the report's stated long-term vision that "Gateway families should be more than enrolled families."</p>	
Strategic Planning Report	David Armour	<p>Dave went over the updated Strategic Plan Draft Panels document, which includes the five pillars we have been previously been working on, with measurable outcomes identified by color coding for "done," "currently working on," or "future work." Some of the highlights of his report included the following:</p> <p>Pillar 1: Inclusive Culture & Climate - Dave said there had been zero HR grievances. The PBIS elements are all in place and elements are visible in the school; we just need to formalize them into an official plan.</p> <p>Pillar 2: Student-focused, Individualized Learning, Academic Growth - As previously reported, RISE scores this past year were the highest we've seen, exceeding the goal in every subject. High attendance at parent-teacher conferences has also been previously reported to the board. There will be another Montessori training cohort in the Spring 2026. Mentoring in the middle</p>	



		<p>school was successfully restructured last year for more effective instructional support as opposed to just a study hall. Once a quarter, teachers did deep dives into data.</p> <p>There was a discussion of the effectiveness of the Montessori training and how we might get more of our teachers exposure to Montessori conferences.</p> <p>Pillar 3: High Impact Opportunities - Dave cited the great participation rates both in academic festivals and arts performances. He said there had been a staff transition with the person who handles the job shadowing program, so it wasn't done this year, but the school will be bringing it back for 2026-27. The field house is scheduled to be completed this school year, and new green space has been created and/or planned for the space lost by other projects.</p> <p>Pillar 4: Community Engagement & Outreach - GPA is continuing to work with SUU and Americorps. There is still discussion of our own distance ed program—not trying to compete with OpenEd but to have another option and increase our quarterly connect events.</p> <p>There was discussion of some of the possibilities for the new space and future expansion plans, but the general consensus is that the school should continue to focus on growing what we do well for the time being. There was also a suggestion of adding the parent engagement goal from the Expansion Report onto the Strategic Plan Panels.</p> <p>Pillar 5: Institutional Sustainability & Safety - Succession plans are in the works. Plans for the early learning center are coming along; we are waiting on the contract. The school will be buying a new bus and evaluating the routes. Also, the ICSD did get approved for their waiver for the possible four-day week, so we are keeping that on the radar.</p> <p>Roger made a request to put the information from the panels into a formalized report that could be shared on the website and with our school community.</p>	
Action Items:			
SY26-27 Employee Handbook	David Armour	Dave presented the Employee Handbook, saying that the only significant change was the addition of the PTO policy, which had been previously approved by the board. Amy A. made a motion to approve the Employee Handbook, Jessica seconded, all were in favor, and the motion passed.	10 min
Playground Equipment Approval (\$27,000) Gym Door Locking Capability (\$20,000)	Ada Munk/Dave Armour	Ada said the school needs to replace the playground "spinner," and that the interior doors to the gym do not have locking capabilities, which is a safety concern. Diana G. made a motion to approve the playground equipment and the gym door locks, Paul seconded, all were in favor, and the motion passed.	2 min
Learning Loft Agreement	Amy Gibson	This item was tabled.	10 min
After School Programming	Dave Armour/Amy Gibson	This issue was raised at the June board meeting, and administration offered a proposal for moving forward with our own afterschool program. They missed the window for grants for this upcoming school year, so the funding will come from the school's budget, but as soon as we get the new program administrator hired, they will start working on grants for 2027-28. Amy A. moved to approve both the	5 min



		program model and the budget, Jessica seconded, all were in favor, and the motion passed.	
Budget Amendment for After School Program	Dave Armour/Amy Gibson	This was passed in a single motion along with the program model.	5 min
Board Member Code Of Conduct Policy Oath of Office	Dave Armour	Dave said that the state recently officially recognized charters as public schools and said the board code of conduct process should be the same as other LEAs, so administration added verbiage to keep our policy aligned. Jessica made a motion to approve the Board Member Code of Conduct, Paul seconded, all were in favor, and the motion passed. Similarly, the Oath of Office has minor changes aligning with the state. Jessica made a motion to approve the Oath of Office, Diana seconded, all were in favor, and the motion passed.	2 min
Approval of Parent Contact Information Sharing	Amy Gibson	Royce Van Tassell with UAPCS gave a presentation/proposal regarding one of the association's goals to understand why parents make the education choices they make, specifically in relation to charter schools. They are conducting some research with Y2 Analytics along these lines and are seeking parent email addresses for an anonymous survey that the parents can opt into taking. He was very clear that they are not asking for any information about the students out of concern for FERPA. He said the goal of the survey is two-fold: To get the research and share it with schools, both those that are succeeding and those that are struggling, in order to help them understand the general picture, as well as have a pool of family advocates who are willing to contact legislators when necessary to support the charter school movement. There was discussion about how the survey would be conducted, as well as whether Gateway would have access to the data specific to our school. Michael pointed out that Gateway has a data policy and that we can defer to the data manager to follow the policy. Because of this existing policy, no action was taken.	2 Mins
Conflict of Interest Policy & Disclosures	Dave Armour/Amy Gibson	No action was taken. Board members filled out the conflict of interest form.	2 Mins
Provisional License	Dave Armour	This item was tabled. Previous to closing the meeting, Jessica asked about the process of getting on the agenda for strategic planning committee meetings and whether class sizes should be an item on the panels. The maximum class size policy was approved last July, but there was a brief discussion of how class sizes were determined, with the general consensus being that we want to keep an eye on ICSD and strive to have smaller maximum class sizes. Paul made a motion to adjourn, Amy A. seconded, and roll call vote went as follows: Amy A. - yes, Jessica - yes, Diana G. - yes, Lisa - yes, Abigail - yes. Meeting was adjourned at 4:52 p.m.	
Discussion: Executive Session: In accordance with UCA 52-4-205 (for one or more of the			



following purposes):			

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.



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- Board action cannot be taken on topics raised during public comment unless the item appears as an action item on the meeting agenda.

Director's Report August 27th, 2026

Enrollment Data

Grade	K	1	2	3	4	5	6	7	8	Total
July	65	63	54	62	61	60	59	49	49	522
August	63	65	70	54	63	63	49	56	47	530
Change	-2	+2	+16	-8	+2	+3	-10	+7	-2	+8
On-site students:		522								
July	757	313	211	210	178	159	132	84	38	2082
August	83	687	306	205	187	178	158	118	71	1993
Change	-0	-0	+0	-0	-0	-0	-0	-0	+0	-89
Distance Ed		1993								
Total Students		2523								

Upcoming Events

- 8/27/26 – Board Meeting
- 8/31/26 – Maria Montessori's Birthday
- 9/2/26 Shakespearience Middle
- 9/2/26 – Fall Pictures
- 9/4/26 Shakespearience Middle
- 9/7/26 – Labor Day
- 9/14/26- Staff Meeting

Items & Updates

- Beginning of School Year
- Back to School Day (95%)
- Boys and Girls Club
- October Meeting
- Staffing
- 4 Day School Week - School Calendar

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.



Facilities Projects

- Roof
- Lights
- Parking Lot
- Fencing
- Lawn

Community & Committees

-

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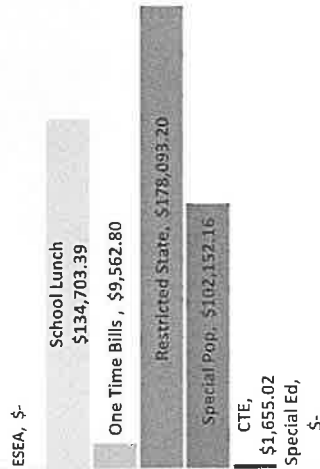
Monthly Financial Scoreboard

as of June 30th, 2026



gateway
academy

Restricted Programs



ADM
2561

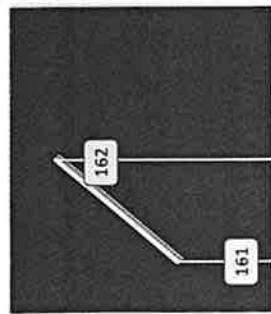
YTD Net Income
\$2,526,922

Total Margin
0.10

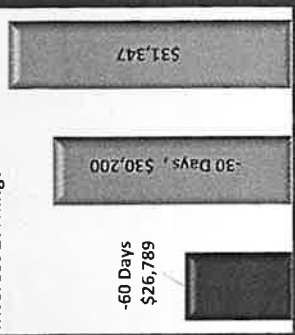
Debt Svc CR
9.94

UR Days Cash
160.77

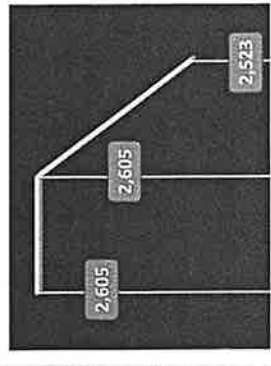
DAYS CASH ON HAND



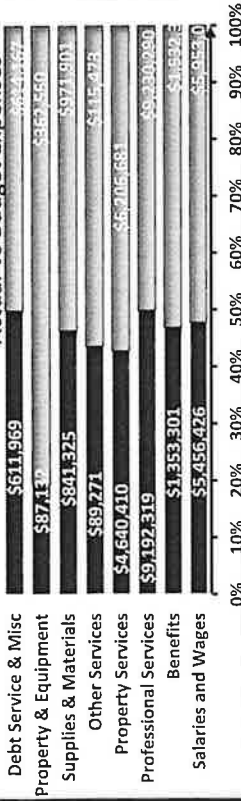
Interest Earnings



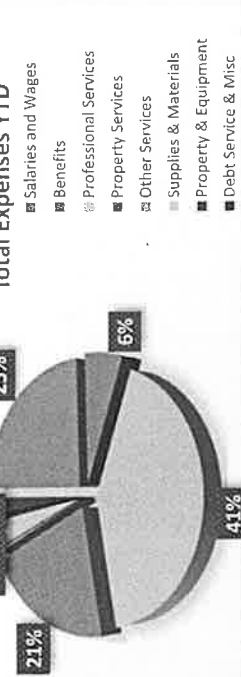
ENROLLMENT



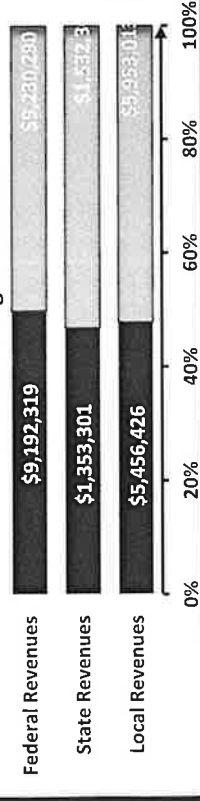
Actual Vs Budget Expenses



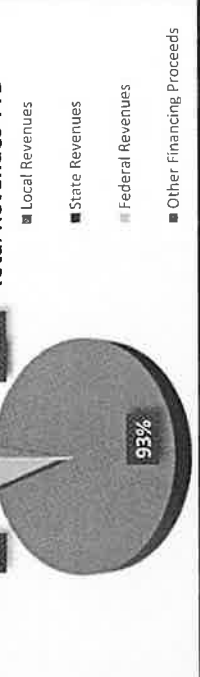
Total Expenses YTD



Actual Vs Budget Revenues



Total Revenues YTD



GATEWAY PREPARATORY ACADEMY

June 2026 Board Report

Income Statement — Board Report

1 Regular School · 07/01/2025 to 06/30/2026 · 100.00% of the fiscal year has expired

Net Income (Loss)	April 2026	May 2026	June 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
Revenue						
002 Local Revenue						
005 Earnings on Investments	37,082.28	37,434.55	33,005.48	424,969.87	150,000.00	283.31%
009 Income-Sales & Admissions	4,365.75	1,560.00	-	6,107.25	4,500.00	135.72%
010 Student Fees	95.00	1,850.00	-	7,702.00	4,621.00	166.67%
011 Income-Other Activities	30.00	50.00	-	380.16	400.00	95.04%
012 Fundraisers	1,091.78	459.70	-	11,282.99	4,600.00	245.28%
013 Local Donations	170.00	2,052.17	-	7,205.04	6,000.00	120.08%
014 Rental Income	45.00	-	850.00	7,575.00	7,000.00	108.21%
016 Other Local Income	-	470.17	3,511.30	5,355.43	2,400.00	223.14%
Total 002 Local Revenue	42,879.81	43,876.59	37,366.78	470,577.74	179,521.00	262.13%

Income Statement — Board Report

1 Regular School - 07/01/2025 to 06/30/2026 - 100.00% of the fiscal year has expired

	April 2026	May 2026	June 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
021 State Revenue						
022 Regular Basic School K-12	766,390.90	766,390.90	766,390.89	9,196,690.78	5,494,168.81	167.39%
023 Restricted Basic- Sped Programs	107,558.94	107,558.94	111,758.95	1,293,137.36	851,920.57	151.79%
024 Restricted Basic- At Risk Add On	50,916.42	50,916.42	50,916.42	610,996.97	262,924.00	232.39%
025 Restricted Basic- Class Size Reduction	78,473.23	78,473.22	78,971.58	942,177.06	565,197.00	166.70%
027 Charter Base Funding	16,713.33	16,713.33	16,713.34	200,560.00	-	-
028 Flexible Allocation	67,033.89	64,818.62	64,818.62	777,823.45	489,900.00	158.77%
029 Charter Local Replacement	672,087.00	672,087.00	672,087.00	8,065,044.00	4,712,772.00	171.13%
031 Gifted and Talented Learning	541.84	541.84	5,577.09	11,537.32	6,980.00	165.29%
032 Salary Supplement for Highly Needed Educators	2,385.95	2,385.94	2,385.95	28,631.35	28,631.35	100.00%
033 Teachers Materials & Supplies	-	-	-	14,837.50	13,887.00	106.84%
034 Educator Salary Adjustment	45,146.05	45,146.05	45,146.06	541,752.64	495,719.00	109.29%
035 Education Support Professional Bonus	-	-	-	57,370.00	45,108.00	127.18%
036 Educator Professional Time	-	-	-	81,856.77	76,979.76	106.34%
037 School LAND Trust Program	-	-	-	114,360.82	114,360.82	100.00%
038 Teacher and Student Success Program	20,076.77	20,076.78	20,076.77	240,921.33	240,921.00	100.00%
039 Student Health And Counseling Program	-	-	20,049.58	48,368.77	45,100.00	107.25%
040 Beverly Taylor Sorenson Arts	3,500.00	3,500.00	3,500.00	42,000.00	36,000.00	116.67%
041 Digital Teaching & Learning	-	-	10,971.70	28,498.70	33,965.00	83.91%
042 Computer Science Initiative	-	-	13,136.36	27,003.63	20,000.00	135.02%
043 School Safety & Support	-	-	445,450.00	474,843.87	1,058,000.00	44.88%
049 Other Non-MSP USBE Revenue	-	-	13,985.45	60,267.18	17,800.00	338.58%
050 Other Non-USBE State Revenue	27,241.15	7,992.09	5,792.96	90,944.40	6,445.27	1,411.03%
Total 021 State Revenue	1,858,065.47	1,836,601.12	2,347,728.72	22,949,623.90	14,616,779.58	157.01%

Income Statement — Board Report

1 Regular School - 07/01/2025 to 06/30/2026 - 100.00% of the fiscal year has expired

	April 2026	May 2026	June 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
071 Federal Revenue						
072 IDEA B-Disabled	-	-	281,229.74	337,594.77	152,713.00	221.06%
073 Title I Disadvantaged	-	-	178,804.01	400,761.53	140,247.00	285.75%
074 Title II Teacher Improvement	-	25,754.95	-	25,754.95	18,883.00	136.39%
080 Other Federal Revenue	-	-	-	73,005.95	17,600.00	414.81%
Total 071 Federal Revenue	-	25,754.95	460,033.75	837,117.20	329,443.00	254.10%
091 Other Financing Sources						
093 Proceeds from Loan Agreements	-	-	-	-	3,500,000.00	-
094 Proceeds from Capital Leases	-	-	-	-	1,845,685.00	-
095 Proceeds of Sales of Fixed Assets	-	-	-	1,000.00	-	-
Total 091 Other Financing Sources	-	-	-	1,000.00	5,345,685.00	0.02%
Total Revenue	1,900,945.28	1,906,232.66	2,845,129.25	24,258,318.84	20,471,428.58	118.50%

Income Statement — Board Report

1 Regular School · 07/01/2025 to 06/30/2026 · 100.00% of the fiscal year has expired

Expense	April 2026	May 2026	June 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
102 Salaries 100						
103 Wages - Supervisors & Dir Staff	30,267.76	45,577.36	18,415.55	300,989.54	229,250.00	131.29%
104 Wages - Principals & Directors	-	7,378.20	12,472.90	76,941.10	363,858.00	21.15%
105 Wages - Teachers	233,678.36	340,500.26	7,199.02	2,452,026.24	2,424,443.00	101.14%
106 Wages - Teachers-Special Ed	30,322.87	51,002.31	4,350.90	361,077.07	417,534.00	86.48%
107 Wages - Substitute Teachers	3,981.51	3,673.60	-	27,272.92	46,800.00	58.28%
108 Wages - Other Licensed Salaries	22,475.09	36,155.41	1,072.00	256,123.41	260,503.00	98.32%
109 Wages - Other Admin/Support Staff	41,937.35	56,727.24	33,042.27	474,412.51	352,888.00	134.44%
110 Wages - Aides & Parapro	53,725.77	78,771.84	6,730.14	621,381.09	671,376.00	92.55%
111 Wages - SpEd Aide & Parapro	36,925.43	55,295.61	2,054.48	412,146.36	570,657.00	72.22%
112 Wages - Bus Drivers	7,715.22	12,203.80	622.65	80,370.51	115,123.00	69.81%
113 Wages - Maintenance & Custodial	8,109.34	16,685.57	9,607.07	113,378.38	123,480.00	91.82%
114 Wages - Computer & Tech	4,468.08	7,654.39	3,773.47	58,608.66	53,215.00	110.14%
115 Wages - Food Services	-	-	4,830.00	4,830.00	-	-
116 Wages - Other Salaries	1,111.11	1,111.11	1,111.11	9,999.99	40,000.00	25.00%
Total 102 Salaries 100	474,717.89	712,736.70	105,281.56	5,249,557.78	5,669,127.00	92.60%
121 Benefits 200						
122 Social Security & Medicare Tax	33,701.71	49,661.19	41,423.67	387,415.11	423,206.00	91.54%
123 Retirement Expense	31,191.38	45,054.96	49,575.86	359,080.67	339,998.00	105.61%
124 Health Benefits	43,555.89	47,017.43	85,224.71	551,652.64	653,252.00	84.45%
125 Workers Comp	1,103.90	1,210.88	1,210.28	16,157.59	30,757.00	52.53%
126 Unemployment Insurance	432.65	608.53	696.64	5,616.55	12,601.00	44.57%
127 Other Employee Benefits	520.00	520.00	560.00	6,280.00	9,000.00	69.78%
Total 121 Benefits 200	110,505.53	144,072.99	178,691.16	1,326,202.56	1,468,814.00	90.29%

Income Statement — Board Report

1 Regular School - 07/01/2025 to 06/30/2026 - 100.00% of the fiscal year has expired

	April 2026	May 2026	June 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
131 Purchased Prof & Tech Services 300						
133 Professional Educational Services	1,092,632.83	1,089,908.49	6,820.49	8,993,736.21	3,726,765.00	241.33%
134 Employee Training & Development	25.00	-	10,375.00	65,860.74	80,608.00	81.70%
135 Education Support Services	3,151.00	6,561.50	7,626.17	41,111.42	61,100.00	67.29%
136 Administrative Support Services	-	2,615.00	3,935.00	56,565.25	375.00	15,084.07%
137 Legal and Accounting	-	2,500.00	2,000.00	28,571.25	25,000.00	114.29%
140 Other Purchased Services	110.48	104.48	211.48	5,374.36	26,000.00	20.67%
Total 131 Purchased Prof & Tech Services 300	1,095,919.31	1,101,689.47	30,968.14	9,191,219.23	3,919,848.00	234.48%
151 Purchased Property Services 400						
152 Utilities Expenses	1,004.68	1,036.20	983.56	11,450.41	11,600.00	98.71%
153 Cleaning Services	-	-	-	375.00	3,200.00	11.72%
154 Repair & Maint- Comp & Tech	266.00	261.00	261.00	5,957.65	7,000.00	85.11%
155 Repair & Maint- Facilities & Custodial	516.12	1,821.50	-	22,691.27	73,000.00	31.08%
156 Repair & Maintenance- Transportation	-	575.00	3,170.19	10,986.26	15,000.00	73.24%
157 Rentals	747.95	130.00	1,825.35	6,551.02	10,000.00	65.51%
158 Construction Services	523,433.70	913,775.28	1,378,377.64	4,570,221.37	7,376,785.38	61.95%
Total 151 Purchased Property Services 400	525,988.45	917,598.98	1,384,617.74	4,628,232.98	7,496,585.38	61.74%
171 Other Purchased Services 500						
173 Insurance Expense	-	-	-	25,850.00	29,200.00	88.53%
174 Telephone & Internet	228.03	275.52	277.67	6,158.26	4,600.00	133.88%
175 Other Communication Expense	140.00	140.00	140.00	1,680.00	1,900.00	88.42%
176 Postage & Mailing Expense	20.99	316.96	20.99	2,643.20	2,500.00	105.73%
178 Printing & Binding Services	2,693.97	93.94	-	3,900.31	7,600.00	51.32%
179 Advertising-Administration	96.21	89.84	89.57	677.47	5,000.00	13.55%
180 Travel- Staff Travel & Mileage	148.95	1,555.94	1,639.37	16,187.84	21,960.00	73.72%
181 Travel- Field Trips	8,146.81	1,456.69	-	29,770.41	46,775.00	63.65%
Total 171 Other Purchased Services 500	11,474.96	3,928.89	2,167.60	86,867.49	119,535.00	72.67%

Income Statement — Board Report

1 Regular School - 07/01/2025 to 06/30/2026 · 100.00% of the fiscal year has expired

	April 2026	May 2026	June 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
191 Supplies 600						
192 Classroom Supplies	4,416.51	1,216.18	(59.38)	77,275.56	84,500.00	91.45%
193 Employee Motivation	(2,543.88)	1,496.72	275.25	14,464.98	15,000.00	96.43%
194 Employee Training Supplies	-	-	-	-	500.00	-
195 Special Ed Supplies	24.75	115.17	-	5,665.49	8,276.00	68.46%
196 Administration Supplies	203.67	1,420.74	190.35	10,788.21	7,500.00	143.84%
197 Board Supplies	-	473.05	-	2,709.39	3,000.00	90.31%
200 Maintenance & Custodial Supplies	24,768.56	1,585.94	1,269.21	69,703.64	125,000.00	55.76%
201 Transportation	68.70	1,321.06	711.07	8,307.13	8,500.00	97.73%
202 Energy- Electricity & Natural Gas	3,947.91	3,179.54	3,781.02	47,795.35	60,000.00	79.66%
203 Textbooks & Instructional Software	-	-	94.00	61,884.89	72,915.00	84.87%
204 Library Books & Supplies	-	-	-	1,203.79	3,000.00	40.13%
205 Computer & Tech Supplies	45.00	687.96	-	182,130.67	126,630.92	143.83%
206 Computer & Tech Software	494.39	584.00	1,117.41	5,270.85	9,100.00	57.92%
206 Motor Fuel & Oil	1,610.32	1,553.80	1,611.49	14,398.74	20,000.00	71.99%
207 Parent Committee	729.01	293.02	-	1,857.93	5,500.00	33.78%
208 Student Programs	674.13	2,575.93	(56.52)	11,177.72	19,230.00	58.13%
209 Fundraising	-	-	-	3,000.00	-	-
Total 191 Supplies 600	34,439.07	16,503.11	8,933.90	517,634.14	568,651.92	91.03%
221 Property (Equipment) 700						
222 Land & Site Improvement	-	-	-	-	275,000.00	-
226 Equipment-Tech Hardware/Software	-	-	-	24,550.00	20,000.00	122.75%
227 Equipment- Facilities	-	-	62,581.84	62,581.84	50,000.00	125.16%
Total 221 Property (Equipment) 700	-	-	62,581.84	87,131.84	345,000.00	25.26%

Income Statement — Board Report

1 Regular School - 07/01/2025 to 06/30/2026 · 100.00% of the fiscal year has expired

	April 2026	May 2026	June 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
241 Other Objects 800						
242 Dues and Fees	144.02	229.80	-	25,902.59	22,500.00	115.12%
243 Interest Paid- Loans	27,596.36	27,508.13	27,419.53	334,798.95	334,798.95	100.00%
244 Principal Paid- Loans	20,742.49	20,830.72	20,919.32	245,267.25	525,267.25	46.69%
246 Other Misc Expenditures	-	-	-	6,000.00	1,300.00	461.54%
Total 241 Other Objects 800	48,482.87	48,568.65	48,338.85	611,968.79	883,866.20	69.24%
Total Expense	2,301,508.08	2,945,098.79	1,821,580.79	21,698,814.81	20,471,427.50	106.00%
Total Net Income (Loss)	(400,562.80)	(1,038,866.13)	1,023,548.46	2,559,504.03	1.08	236,991,113.89%

Income Statement — Board Report

1 Regular School · 07/01/2025 to 06/30/2026 · 100.00% of the fiscal year has expired

Net Income (Loss)	April 2026	May 2026	June 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
Revenue						
002 Local Revenue						
006 Food Sales to Students	4,398.22	(1,082.00)	146.00	50,735.13	25,000.00	202.94%
007 Food Sales to Adults	261.25	(1,659.48)	-	1,550.97	2,000.00	77.55%
008 Food Service-Other Revenue	42.05	-	-	1,149.26	1,050.00	109.45%
Total 002 Local Revenue	4,701.52	(2,741.48)	146.00	53,435.36	28,050.00	190.50%

Income Statement — Board Report

1 Regular School · 07/01/2025 to 06/30/2026 · 100.00% of the fiscal year has expired

021 State Revenue	April 2026	May 2026	June 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
044 Food Service State Revenue	6,018.00	5,103.75	31,225.02	82,098.92	70,000.00	117.28%
Total 021 State Revenue	6,018.00	5,103.75	31,225.02	82,098.92	70,000.00	117.28%

Income Statement — Board Report

1 Regular School · 07/01/2025 to 06/30/2026 · 100.00% of the fiscal year has expired

	April 2026	May 2026	June 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
071 Federal Revenue						
075 Food Service - Paid	4,413.20	3,742.75	3,059.65	38,863.55	36,000.00	107.95%
076 Food Service - Free & Reduced Lunch	23,632.08	20,305.92	16,677.84	210,367.52	200,000.00	105.18%
077 Food Service - Breakfast Reimbursement	8,120.84	7,518.52	5,756.46	76,954.88	65,000.00	118.39%
078 Food Service - Other Federal Revenue	3,685.22	53,988.16	3,034.72	79,035.53	55,000.00	143.70%
Total 071 Federal Revenue	39,851.34	85,555.35	28,528.67	405,221.48	356,000.00	113.83%
Total Revenue	50,570.86	87,917.62	59,899.69	540,755.76	454,050.00	119.10%

Income Statement — Board Report

1 Regular School · 07/01/2025 to 06/30/2026 · 100.00% of the fiscal year has expired

Expense	April 2026	May 2026	June 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
102 Salaries 100						
115 Wages - Food Services	17,661.16	25,286.87	2,832.15	206,867.75	202,049.00	102.38%
Total 102 Salaries 100	17,661.16	25,286.87	2,832.15	206,867.75	202,049.00	102.38%
121 Benefits 200						
122 Social Security & Medicare Tax	1,348.79	1,932.18	193.13	15,798.02	15,190.00	104.00%
123 Retirement Expense	652.41	921.71	602.73	8,030.67	6,326.00	126.95%
124 Health Benefits	587.54	172.98	89.97	2,326.07	4,113.00	56.55%
125 Workers Comp	158.89	52.03	52.56	689.77	725.00	95.14%
126 Unemployment Insurance	17.62	25.25	(0.25)	253.45	530.00	47.82%
Total 121 Benefits 200	2,765.25	3,104.15	938.14	27,097.98	26,884.00	100.80%

Income Statement — Board Report

1 Regular School - 07/01/2025 to 06/30/2026 · 100.00% of the fiscal year has expired

	April 2026	May 2026	June 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
131 Purchased Prof & Tech Services 300						
134 Employee Training & Development	-	-	-	735.09	6,000.00	12.25%
140 Other Purchased Services	-	-	-	365.00	500.00	73.00%
Total 131 Purchased Prof & Tech Services 300	-	-	-	1,100.09	6,500.00	16.92%
151 Purchased Property Services 400						
155 Repair & Maint- Facilities & Custodial	5,311.89	499.00	285.89	11,088.55	6,500.00	170.59%
157 Rentals	89.95	89.95	99.24	1,088.69	1,500.00	72.58%
Total 151 Purchased Property Services 400	5,401.84	588.95	385.13	12,177.24	8,000.00	152.22%
171 Other Purchased Services 500						
174 Telephone & Internet	14.72	15.21	14.70	175.30	180.00	97.39%
180 Travel- Staff Travel & Mileage	-	1,734.36	565.33	2,228.16	1,000.00	222.82%
Total 171 Other Purchased Services 500	14.72	1,749.57	580.03	2,403.46	1,180.00	203.68%

GATEWAY PREPARATORY ACADEMY

June 2026 Board Report

Income Statement — Board Report

1 Regular School · 07/01/2025 to 06/30/2026 · 100.00% of the fiscal year has expired

	April 2026	May 2026	June 2026	FY26 Actual YTD	FY26 Approved Budget	% YTD Actual to Budget
191 Supplies 600						
199 Food and Supplies	19,482.78	70,484.94	19.89	323,111.23	272,770.00	118.46%
206 Computer & Tech Software	-	-	-	580.00	1,210.00	47.93%
Total 191 Supplies 600	19,482.78	70,484.94	19.89	323,691.23	273,980.00	118.14%
241 Other Objects 800						
246 Other Misc Expenditures	-	-	34,337.50	34,337.50	-	-
Total 241 Other Objects 800	45,325.75	101,214.48	39,092.84	607,675.25	518,593.00	117.18%
Total Expense	5,245.11	(13,296.86)	20,806.85	(66,919.49)	(64,543.00)	103.68%
Total Net Income (Loss)						

Balance Sheet — Board Report

07/01/2025 to 06/30/2026

Assets	
Cash	
Operating cash	
Regular Checking	10,768,801
Lunch Account	203,632
Cash on Hand	3,892
PTIF Unrestricted	29,137
Total Operating cash	<u>11,005,462</u>
Restricted cash	
Interest Payment & Savings	2
PTIF-USDA Restricted	174,216
Total Restricted cash	<u>174,218</u>
Total Cash	<u>11,179,680</u>
Accounts receivable	
Local	11,494
State	530,328
Federal	460,034
Sales tax receivable	1,746
Total Accounts receivable	<u>1,003,602</u>
Prepaid and other assets	
Prepaid expense	25,201
Deposits	3,000
Total Prepaid and other assets	<u>28,201</u>
Total Assets	<u>12,211,483</u>

Balance Sheet — Board Report

07/01/2025 to 06/30/2026

Liabilities and fund balance	
Liabilities	
Accounts payable	
Accounts payable	1,188,879
P-Card liabilities	712
Total Accounts payable	<u>1,189,591</u>
Other current liabilities	
Accrued salaries and wages	233,724
Accrued other benefits liability	79,384
Total Other current liabilities	<u>313,108</u>
Total Liabilities	<u>1,502,699</u>
Fund balance	
Unrestricted fund balance-beginning	8,181,862
Net income	2,526,922
Total Fund balance	<u>10,708,784</u>
Total Liabilities and fund balance	<u>12,211,483</u>

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025	2026
	Actuals	Actuals
Balance Sheet		
Assets:		
8111 Cash in Banks		
1.8110.1. Checking MACU	(339,035.54)	(482,980.97)
1.8110.2. Savings MACU	2.00	2.00
1.8110.3. Sweep MACU	7,122,099.68	10,670,285.84
1.8110.4. Money Market MACU	92.30	92.77
1.8110.5. 24 Month Cert MACU	558,253.47	581,403.09
1.8111.9. Public Treasurer Investment Fund	195,240.58	203,352.86
1.8115.. Un-Deposited Cash Receipts	-	3,892.30
1.8116.1. USDA Restricted Cash Amount	174,216.00	174,216.00
1.8116.2. USDA Restricted Cash Offset	(174,216.00)	(174,216.00)
4.8110.1. Checking MACU	237,594.59	203,632.25
Total 8111 Cash in Banks	7,774,247.08	11,179,680.14
8133 State Receivable		
1.8133.. State Accounts Receivable	411,009.74	505,291.44
1.8139.. Sales Tax Receivable	1,300.06	1,336.15
4.8133.. State Accounts Receivable	21,117.64	25,036.23
4.8139.. Sales Tax Receivable	437.22	409.80
Total 8133 State Receivable	433,864.66	532,073.62
8134 Federal Receivable		
1.8134.. Federal Accounts Receivable	203,322.06	460,033.75
Total 8134 Federal Receivable	203,322.06	460,033.75
8190 Other Current Assets		
1.8131.. Local Accounts Receivable	13,947.43	11,494.27
1.8150.. Prepaid Expenditures	64,785.63	25,201.26
1.8180.2. Employee Benefits Deposit [insert	3,000.00	3,000.00
4.8150.. Prepaid Expenditures	580.00	-
Total 8190 Other Current Assets	82,313.06	39,695.53
Total Assets:	8,493,746.86	12,211,483.04
Liabilities and Program Balances		
Liabilities:		
9510 Accounts payable		
1.9510.. Accounts Payable	23,097.39	1,172,173.21
1.9511.1. P-Card Visa BA	(25,260.80)	(31,643.23)
1.9511.2. P-Card Visa Director	(936.48)	(936.48)
1.9511.5. P-Card Visa Maintenance	(26.21)	36.85
1.9511.6. P-Card Visa Lunchroom	(40,659.31)	(63,780.79)
1.9512.. P-Card Clearing	-	(9,237.73)
4.9510.. Foodservice- Accounts Payable	3,787.67	164.00
4.9511.1. P-Card Visa BA	28,338.88	39,147.51
4.9511.2. P-Card Visa Director	936.48	936.48
4.9511.5. P-Card Visa Maintenance	1,141.80	2,012.53
4.9511.6. P-Card Visa Lunchroom	42,182.13	64,177.14
Total 9510 Accounts payable	32,601.55	1,173,049.49
9540 Accrued Salaries and Withholding		
1.9541.1. Accrued Unemployment Insuranc	2,000.67	1,366.90
1.9546.12. Accrued salaries payable	205,637.66	233,724.38

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025	2026
	Actuals	Actuals
1.9546.22. Accrued benefits payable	61,321.04	78,016.67
4.9569.. Deferred Revenue	10,323.87	16,541.49
Total 9540 Accrued Salaries and Withhol	279,283.24	329,649.44
Total Liabilities:	311,884.79	1,502,698.93
Fund Balance		
9873 Restricted		
1.9825.1. Fund balance-beginning of year	6,405,191.17	7,985,108.96
4.9825.1. Fund balance-beginning of year	230,254.19	196,753.11
Total 9873 Restricted	6,635,445.36	8,181,862.07
9899 Unassigned Fund Balance		
1.9825.2. Fund balance-beginning offset	(6,405,191.17)	(7,985,108.96)
1.9830.. Fund Balance	7,985,108.96	10,578,950.49
4.9825.2. Fund balance-beginning offset	(230,254.19)	(196,753.11)
4.9830.. Fund Balance	196,753.11	129,833.62
Total 9899 Unassigned Fund Balance	1,546,416.71	2,526,922.04
Total Fund Balance	8,181,862.07	10,708,784.11
Total Liabilities and Program Balances	8,493,746.86	12,211,483.04
Total Balance Sheet	-	-

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Net				
General Education (A) Sheet1				
VAR Regular Basic Program				
Revenue				
Local other				
1.1510.0005. Local Interest Earnings	348,530.75	424,969.87	425,000.00	425,000.00
1.1710.0005. Local Admissions Income- E	3,957.00	4,260.75	4,300.00	4,300.00
1.1720.0005. Local Bookstore Sales	2,275.00	1,846.50	1,900.00	1,900.00
1.1743.0005. Local Curricular Activity Fees	176.00	312.00	195.00	195.00
1.1744.0005. Local Curricular Activity Fee	(56.00)	(120.00)	-	-
1.1745.0005. Local Co-Curricular Activity	1,105.00	-	-	-
1.1746.0005. Local Co-Curricular Activity	(144.00)	-	-	-
1.1747.0005. Local Extra-Curricular Activit	8,950.00	10,760.00	7,510.00	7,510.00
1.1748.0005. Local Extra-Curricular Activit	(4,025.00)	(3,250.00)	-	-
1.1760.0005. Local Fines	309.25	200.16	200.00	200.00
1.1770.0005. Fundraisers- School Progra	9,286.76	11,282.99	11,300.00	11,300.00
1.1780.0005. Local Non-Waivable Charge	90.00	180.00	200.00	200.00
1.1910.0005. Local Rental Income	9,447.00	7,575.00	7,500.00	7,500.00
1.1920.0005. Local Donations Income	12,264.73	7,205.04	7,205.00	7,205.00
1.1990.0005. Local Other Income (Miscell	19,786.36	5,355.43	2,250.00	2,250.00
Total Local other	411,952.85	470,577.74	467,560.00	467,560.00
State restricted				
1.3005.0005. State Regular School Progra	436,643.97	3,034,344.68	3,034,344.68	3,034,344.68
1.3010.0005. State K-12 Regular Program	2,558,811.16	6,162,346.10	6,162,346.10	6,162,346.10
1.3020.0005. State Professional Staff Cost	239,561.35	-	-	-
1.3200.0005. State Charter School Fundin	84,755.00	200,560.00	200,560.00	200,560.00
1.3200.5310. State Flexible Allocation	1,952.08	777,823.45	777,823.45	777,823.45
1.3815.0005. State School Fees Distributio	-	6,278.23	6,278.00	6,278.00
1.3990.0005. Other State Revenue	7,352.42	90,944.40	70,000.00	70,000.00
Total State restricted	3,329,075.98	10,272,296.86	10,251,352.23	10,251,352.23
Other financing sources/uses				
1.5300.0005. Proceeds of sale of property	-	1,000.00	1,000.00	1,000.00
Total Other financing sources/uses	-	1,000.00	1,000.00	1,000.00
Total Revenue	3,741,028.83	10,743,874.60	10,719,912.23	10,719,912.23
Expenditures				
100 Salaries & wages				
1.112.23.0005 Sal-Superintendent: Centra	-	100,951.90	-	-
1.114.25.0005 Sal-SSSWA Business Admin	149,040.12	179,668.69	175,087.00	175,087.00
1.115.22.0005 Salaries-Sup & Dir: Staff: B	2,800.00	57,316.41	111,320.00	111,320.00
1.121.24.0005 Salaries- Prin & Asst: SchA	240,087.25	75,941.10	175,000.00	175,000.00
1.131.10.0005 Salaries-Teachers: Instruct:	1,142,988.35	1,231,684.67	1,250,000.00	1,250,000.00
1.132.10.0005 Salaries-Sub Teachers: Instr	33,417.64	22,866.02	25,000.00	25,000.00
1.141.21.0005 Salaries - Attend & Soc Wo	18,156.82	33,728.92	34,000.00	34,000.00
1.145.22.0005 Salaries-Media Per (Cert): S	30,000.00	40,013.08	45,000.00	45,000.00
1.151.25.0005 Sal-Professional Office: Ce	22,817.88	62,464.03	65,000.00	65,000.00
1.152.24.0005 Salaries-Sec & Cler: SchAd	109,467.03	127,327.89	140,000.00	140,000.00
1.161.10.0005 Salaries-Aides: Instruct: Bas	88,164.92	118,298.15	122,000.00	122,000.00
1.161.21.0005 Salaries-Aides: Student: Lu	11,375.15	15,209.37	15,500.00	15,500.00
1.162.22.0005 Salaries-Media (Non-Cert):	600.00	1,000.00	1,000.00	1,000.00

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
1.172.27.0005 Salaries-Bus Drivers:Trans:	69,958.62	74,659.35	80,000.00	80,000.00
1.173.27.0005 Salaries-Mechanics:Trans: B	2,737.30	3,940.40	13,248.00	13,248.00
1.174.27.0005 Salaries-Bus Other:Trans: B	-	20.76	-	-
1.182.26.0005 Salaries-operation-maint:	-	3,490.00	3,490.00	3,490.00
1.184.25.0005 Salaries-Comp&Tech: Centr	50,586.92	57,608.66	56,519.00	56,519.00
1.193.26.0005 Salaries-Resource Officer:	-	9,999.99	15,000.00	15,000.00
Total 100 Salaries & wages	1,972,198.00	2,216,189.39	2,327,164.00	2,327,164.00
200 Employee benefits				
1.220.10.0005 SS & Med: Instruct: Basic	90,349.82	100,121.30	116,371.00	116,371.00
1.220.21.0005 SS & Med: Student: Basic	1,505.89	3,380.62	3,483.00	3,483.00
1.220.22.0005 SS & Med: Staff: Basic	2,369.56	7,022.25	2,410.00	2,410.00
1.220.23.0005 SS & Med: OrgAdmin: Basi	-	7,475.51	-	-
1.220.24.0005 SS & Med: SchAdmin: Basi	25,530.48	15,028.70	34,000.00	34,000.00
1.220.25.0005 SS & Med: Central: Basic	16,937.07	23,655.78	22,000.00	22,000.00
1.220.26.0005 SS & Med: M&O: Basic	-	266.98	300.00	300.00
1.220.27.0005 SS & Med:-Trans: Basic	5,561.24	6,014.45	6,891.00	6,891.00
1.230.10.0005 Retirement: Instruct: Basic	74,196.82	113,895.04	105,410.00	105,410.00
1.230.21.0005 Retirement: Student: Basic	817.94	3,186.62	3,121.00	3,121.00
1.230.22.0005 Retirement: Staff: Basic	2,130.52	9,609.35	3,110.00	3,110.00
1.230.23.0005 Retirement: OrgAdmin: Bas	-	10,095.19	-	-
1.230.24.0005 Retirement: SchAdmin: Basi	22,464.10	16,902.28	35,000.00	35,000.00
1.230.25.0005 Retirement: Central: Basic	15,394.82	29,645.48	28,000.00	28,000.00
1.240.01.25 HDL insurance prem Unassig	26,566.24	11,123.64	-	-
1.240.03.25 HDL insurance allocated by C	(26,566.14)	(11,123.64)	-	-
1.240.10.0005 Grp Med Ben: Instruct: Basi	195,124.28	190,666.27	250,000.00	250,000.00
1.240.21.0005 Grp Med Ben: Student: Basi	5,129.59	9,225.38	9,089.00	9,089.00
1.240.22.0005 Grp Med Ben: Staff: Basic	10,026.58	26,597.87	30,000.00	30,000.00
1.240.23.0005 Grp Med Ben: OrgAdmin: B	-	13,122.75	-	-
1.240.24.0005 Grp Med Ben: SchAdmin: B	69,725.31	29,760.97	60,000.00	60,000.00
1.240.25.0005 Grp Med Ben: Central: Basi	7,017.03	3,723.29	6,000.00	6,000.00
1.240.27.0005 Grp Med Ben: Trans: Basic	505.70	-	-	-
1.270.01.25 Workers Comp Unassigned	15,327.96	16,847.36	-	-
1.270.03.25 Workers Comp allocated by C	(15,327.96)	(16,847.36)	-	-
1.270.10.0005 Workers Comp: Instruct: Ba	3,663.46	4,413.99	7,929.00	7,929.00
1.270.21.0005 Workers Comp: Student: Ba	-	52.50	205.00	205.00
1.270.22.0005 Workers Comp: Staff: Basic	36.67	475.99	414.00	414.00
1.270.24.0005 Workers Comp: SchAdmin:	1,357.58	1,023.32	3,271.00	3,271.00
1.270.25.0005 Workers Comp: Central: Ba	799.16	1,028.46	1,424.00	1,424.00
1.270.26.0005 Workers Comp: M&O: Basi	-	5.18	5.00	5.00
1.270.27.0005 Workers Comp: Trans: Basic	295.00	261.08	300.00	300.00
1.280.10.0005 SUTA: Instruct: Basic	1,580.37	1,246.84	5,000.00	5,000.00
1.280.21.0005 SUTA: Student: Basic	46.75	53.09	70.00	70.00
1.280.22.0005 SUTA: Staff: Basic	-	281.09	285.00	285.00
1.280.23.0005 SUTA: OrgAdmin: Basic	-	50.71	-	-
1.280.24.0005 SUTA: SchAdmin: Basic	449.63	167.95	600.00	600.00
1.280.25.0005 SUTA: Central: Basic	274.69	226.03	373.00	373.00
1.280.26.0005 SUTA: M&O: Basic	-	4.98	5.00	5.00
1.280.27.0005 SUTA: Trans: Basic	182.91	117.36	181.00	181.00
1.290.01.25 Other Ben Unassigned	-	6,280.00	-	-
1.290.24.0005 Other Benefits: SchAdmin:	5,272.37	-	9,000.00	9,000.00
Total 200 Employee benefits	558,745.44	635,084.65	744,247.00	744,247.00

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
3-500 Purchased Services				
300-500 Purchased services				
1.310.25.0005 Business services: Central:	6,000.00	-	-	-
1.323.10.0005 Educational services: Instr	612,205.17	8,308,173.58	8,992,307.00	8,992,307.00
1.323.22.0005 Educational services: Staff:	728.00	1,494.00	1,500.00	1,500.00
1.330.22.0005 Professional development	856.68	-	8,500.00	8,500.00
1.330.25.0005 Professional development	2,414.26	1,933.74	2,000.00	2,000.00
1.330.27.0005 Professional development	1,571.66	2,050.00	2,500.00	2,500.00
1.340.21.0005 Professional service: Stud	-	200.00	1,100.00	1,100.00
1.345.23.0005 External Audit: OrgAdmin:	-	21,315.00	22,000.00	22,000.00
1.345.23.5625 External Audit: OrgAdmin:	21,210.00	-	-	-
1.346.45.0005 Prof serv: Arch & Engr: Bl	134,042.50	56,565.25	55,000.00	55,000.00
1.349.23.0005 Legal Service: OrgAdmin:	-	7,256.25	7,500.00	7,500.00
1.350.25.0005 Technical service: Central:	19,444.98	5,374.36	10,000.00	10,000.00
1.430.27.0005 Pur Rep & Mnt: Trans: Bas	12,701.71	10,986.26	12,000.00	12,000.00
1.431.10.0005 Pur Rep & Mnt: Instruct: B	1,266.99	2,305.27	2,500.00	2,500.00
1.442.26.0005 Rental-equip & vehicle: M	205.19	167.95	1,000.00	1,000.00
1.517.27.0005 Student overnight trips/fi	9,734.55	17,092.14	20,000.00	20,000.00
1.518.27.0005 Student travel-day trips: T	12,706.26	12,308.29	22,000.00	22,000.00
1.530.25.0005 Comm-Tel & Internet: Staf	4,546.82	6,158.26	6,620.25	6,620.25
1.530.27.0005 Communication-Bus Radi	1,680.00	1,680.00	1,900.00	1,900.00
1.531.25.0005 Comm-Postage: Central:	2,061.03	2,643.20	2,700.00	2,700.00
1.540.23.0005 Advertising: OrgAdmin: K	234.57	670.38	4,000.00	4,000.00
1.540.25.0005 Advertising: Central: K12	-	7.09	1,000.00	1,000.00
1.550.10.0005 Printing & Binding: Instru	1,010.16	961.70	1,400.00	1,400.00
1.550.25.0005 Printing & Binding: Centr	9,503.83	2,938.61	6,200.00	6,200.00
1.580.22.0005 Travel Expense: Staff: Basi	3,590.39	2,694.60	6,000.00	6,000.00
1.580.25.0005 Travel Expense: Central: B	2,029.51	8,764.05	10,000.00	10,000.00
Total 300-500 Purchased services	859,744.26	8,473,739.98	9,199,727.25	9,199,727.25
Total 3-500 Purchased Services	859,744.26	8,473,739.98	9,199,727.25	9,199,727.25
600 Supplies & materials				
1.610.10.0005 Supplies-Classroom: Instru	50,996.75	53,868.83	65,000.00	65,000.00
1.610.24.0005 Supplies-Materials: SchAd	4,477.44	1,734.77	2,000.00	2,000.00
1.610.25.0005 Supplies-Materials: Central	-	9,053.44	8,000.00	8,000.00
1.610.27.0005 Supplies-Materials: Trans: B	577.39	912.09	1,000.00	1,000.00
1.611.10.0005 Supplies-Student Motivatio	4,580.42	4,138.73	7,000.00	7,000.00
1.611.24.0005 Supplies-Employee Motiva	7,827.66	14,464.98	15,000.00	15,000.00
1.612.10.0005 Supplies- Prof Dev: Instruct	389.48	-	-	-
1.612.23.0005 Supplies-Board Expenses:	2,097.36	2,709.39	3,000.00	3,000.00
1.615.21.0005 Student Uniforms, Clothing	2,759.74	5,012.71	5,450.00	5,450.00
1.618.21.0005 Supplies-Student Programs	5,241.64	2,026.28	5,000.00	5,000.00
1.619.22.0005 Parent Committee Supplies	5,236.29	1,857.93	5,500.00	5,500.00
1.626.27.0005 Energy-Motor Fuel: Trans:	14,911.90	14,398.74	16,500.00	16,500.00
1.641.10.0005 Textbooks: Instruct: Basic	29,477.34	36,480.40	40,000.00	40,000.00
1.644.22.0005 Library Books & Matls: Staf	2,034.08	1,203.79	1,250.00	1,250.00
1.650.10.0005 Supplies-Comp & Tech: Ins	2,885.44	2,097.02	3,386.00	3,386.00
1.650.10.0005.1 Supplies-Comp & Tech: I	-	1,076.48	-	-
1.650.25.0005 Supplies-Comp & Tech: Ce	10,541.36	1,531.71	25,000.00	25,000.00
1.650.25.0005.1 Supplies-Comp & Tech: C	-	8,708.51	-	-
1.650.27.0005 Supplies-Comp & Tech: Tra	199.99	981.96	500.00	500.00

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
1.670.25.0005 Software: Central: Basic	4,478.50	5,270.85	5,000.00	5,000.00
1.680.27.0005 R&M Parts-Vehicles: Trans:	5,643.07	7,395.04	7,500.00	7,500.00
1.687.25.0005 Supplies-Fund Raising Exp:	-	3,000.00	3,000.00	3,000.00
Total 600 Supplies & materials	154,355.85	177,923.65	219,086.00	219,086.00
700 Property				
1.732.27.0005 Equip-School Buses: Basic	42,405.09	-	-	-
1.734.10.0005 Tech Equipment: Instruct: B	-	24,550.00	24,550.00	24,550.00
Total 700 Property	42,405.09	24,550.00	24,550.00	24,550.00
800 Other objects				
1.810.10.0005 Dues & Fees: Instruct: Basi	385.00	385.00	500.00	500.00
1.810.23.0005 Dues & Fees: OrgAdmin: K	6,056.00	18,367.00	20,000.00	20,000.00
1.810.24.0005 Dues & Fees: SchAdmin: K	268.30	5,557.50	6,000.00	6,000.00
1.810.24.5625 Dues & Fees: SchAdmin: A	1,842.50	-	-	-
1.810.25.0005 Dues & Fees: Central: K12	-	1,593.09	1,600.00	1,600.00
1.860.25.0005 Indirect Costs-Non Rest Ce	(28,130.75)	(94,010.60)	-	-
1.870.25.0005 Indirect Costs-Rest-Assign	(3,494.63)	(36,801.84)	-	-
1.890.33.9200 Contributions: Community:	800.00	-	-	-
Total 800 Other objects	(22,273.58)	(104,909.85)	28,100.00	28,100.00
Total Expenditures	3,565,175.06	11,422,577.82	12,542,874.25	12,542,874.25
5618 Early Interactive Software				
Revenue				
State restricted				
1.3800.5618. State Early Interactive Soft	13,800.00	14,400.00	14,400.00	14,400.00
Total State restricted	13,800.00	14,400.00	14,400.00	14,400.00
Total Revenue	13,800.00	14,400.00	14,400.00	14,400.00
Expenditures				
600 Supplies & materials				
1.641.10.5618 Textbooks: Instruct: Early I	13,800.00	14,400.00	14,400.00	14,400.00
Total 600 Supplies & materials	13,800.00	14,400.00	14,400.00	14,400.00
Total Expenditures	13,800.00	14,400.00	14,400.00	14,400.00
Total 5618 Early Interactive Software	-	-	-	-
900 Transfers IN/ (OUT), net				
1.1999.0005.1205 Local OUT from 0005 to	(136,327.10)	-	-	-
1.5200.0005.5619 Txfr IN to 0005 from 561	1,358,271.67	3,340,218.87	-	-
1.5210.0005.5201 Txfr OUT from 0005 to 5	(225.11)	-	-	-
1.5210.0005.5331 Txfr OUT from 0005 to 5	(417.70)	-	-	-
1.5210.0005.5344 Txfr OUT from 0005 to 5	(5,015.00)	-	-	-
1.5210.0005.5655 Txfr OUT from 0005 to 5	-	(7,491.93)	-	-
1.5210.0005.5679 Txfr OUT from 0005 to 5	(10,523.76)	(10,446.37)	-	-
1.5210.0005.7380 Txfr OUT from 0005 to 7	-	(18,251.49)	-	-
1.5210.0005.8001 Txfr OUT from 0005 to 8	(1,290.60)	-	-	-
Total 900 Transfers IN/ (OUT), net	1,204,472.40	3,304,029.08	-	-
0005.1 Stem Action Center				
Expenditures				
100 Salareis & wages				
1.161.10.0005.1 Salaries-Aides: Instruct:	-	56,533.57	60,000.00	60,000.00

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Total 100 Salareis & wages	-	56,533.57	60,000.00	60,000.00
200 Employee benefits				
1.220.10.0005.1 SS & Med: Instruct: Ste	-	4,324.72	-	-
1.270.10.0005.1 Workers Comp: Instruct:	-	180.50	-	-
1.280.10.0005.1 SUTA: Instruct: Stem Act	-	82.78	-	-
Total 200 Employee benefits	-	4,588.00	-	-
Total Expenditures	-	61,121.57	60,000.00	60,000.00
Total 0005.1 Stem Action Center	-	61,121.57	60,000.00	60,000.00
Total VAR Regular Basic Program	1,380,326.17	2,564,204.29	(1,882,962.02)	(1,882,962.02)
5201 Class Size Reduction				
Revenue				
State restricted				
1.3100.5201. State Class Size Reduction K	307,850.76	942,177.06	941,177.06	941,177.06
Total State restricted	307,850.76	942,177.06	941,177.06	941,177.06
Total Revenue	307,850.76	942,177.06	941,177.06	941,177.06
Expenditures				
100 Salaries & wages				
1.131.10.5201 Salaries-Teachers: Instruct:	225,012.04	446,361.09	462,238.00	462,238.00
Total 100 Salaries & wages	225,012.04	446,361.09	462,238.00	462,238.00
200 Employee benefits				
1.220.10.5201 SS & Med: Instruct: Class Si	15,963.80	33,383.90	33,318.00	33,318.00
1.230.10.5201 Retirement: Instruct: Class	13,116.11	38,443.56	35,028.00	35,028.00
1.240.10.5201 Grp Med Ben: Instruct: Clas	52,741.16	56,415.41	65,000.00	65,000.00
1.270.10.5201 Workers Comp: Instruct: Cl	839.20	1,444.70	2,729.00	2,729.00
1.280.10.5201 SUTA: Instruct: Class Size R	403.56	399.35	600.00	600.00
Total 200 Employee benefits	83,063.83	130,086.92	136,675.00	136,675.00
3-500 Purchased Services				
1.450.40.5201 Construction Serv: Facilities	-	365,729.05	-	-
Total 3-500 Purchased Services	-	365,729.05	-	-
Total Expenditures	308,075.87	942,177.06	598,913.00	598,913.00
900 Transfers IN/ (OUT), net				
1.5200.5201.0005 Txfr IN to 5201 from 000	225.11	-	-	-
Total 900 Transfers IN/ (OUT), net	225.11	-	-	-
Total 5201 Class Size Reduction	-	-	342,264.06	342,264.06
Total General Education (A) Sheet1	1,380,326.17	2,564,204.29	(1,540,697.96)	(1,540,697.96)

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Special Education (B) Sheet2				
1200-1295 Regular District Programs				
1205 Special Education - Add-On				
Revenue				
State restricted				
1.3100.1205. State Special Ed Add-On	573,663.26	1,192,757.79	1,192,757.79	1,192,757.79
Total State restricted	573,663.26	1,192,757.79	1,192,757.79	1,192,757.79
Total Revenue	573,663.26	1,192,757.79	1,192,757.79	1,192,757.79
Expenditures				
100 Salaries & wages				
1.115.22.1205 Salaries-Sup & Dir: Staff:	60,109.06	68,574.10	67,093.98	67,093.98
1.131.10.1205 Salaries-Teachers: Instruct	154,336.71	144,684.34	363,767.08	363,767.08
1.132.10.1205 Salaries-Sub Teachers: Ins	3,742.20	1,788.94	2,000.00	2,000.00
1.143.21.1205 Salaries-Health Svc Pers: S	60,199.95	105,653.77	106,000.00	106,000.00
1.161.10.1205 Salaries-Aides: Instruct: S	257,541.25	323,774.00	383,000.00	383,000.00
1.172.27.1205 Salaries-Bus Drivers: Trans	3,218.73	-	-	-
Total 100 Salaries & wages	539,147.90	644,475.15	921,861.06	921,861.06
200 Employee benefits				
1.220.10.1205 SS & Med: Instruct: SpEd	31,153.80	33,940.93	57,448.00	57,448.00
1.220.21.1205 SS & Med: Student: SpEd	4,605.26	8,082.57	8,211.00	8,211.00
1.220.22.1205 SS & Med: Staff: SpEd	5,013.89	4,829.88	5,085.00	5,085.00
1.220.27.1205 SS & Med:-Trans: SpEd A	246.21	-	-	-
1.230.10.1205 Retirement: Instruct: SpEd	10,281.78	10,875.32	24,038.00	24,038.00
1.230.21.1205 Retirement: Student: SpEd	3,213.28	5,865.03	5,155.00	5,155.00
1.230.22.1205 Retirement: Staff: SpEd Ad	2,531.87	3,788.17	3,883.00	3,883.00
1.240.10.1205 Grp Med Ben: Instruct: Sp	58,516.98	30,510.00	24,000.00	24,000.00
1.240.21.1205 Grp Med Ben: Student: Sp	668.58	562.55	1,363.00	1,363.00
1.240.22.1205 Grp Med Ben: Staff: SpEd	735.61	433.98	600.00	600.00
1.270.10.1205 Workers Comp: Instruct: S	1,739.50	1,771.98	4,610.00	4,610.00
1.270.21.1205 Workers Comp: Student: S	249.69	377.20	512.00	512.00
1.270.22.1205 Workers Comp: Staff: SPE	261.47	234.66	417.00	417.00
1.280.10.1205 SUTA: Instruct: SpEd Add	879.00	612.98	1,309.00	1,309.00
1.280.21.1205 SUTA: Student: SpEd Add	147.68	132.67	200.00	200.00
1.280.22.1205 SUTA: Staff: SPEd Add	78.00	33.54	221.00	221.00
1.280.27.1205 SUTA: Trans: SpEd Add On	8.10	-	-	-
Total 200 Employee benefits	120,330.70	102,051.46	137,052.00	137,052.00
3-500 Purchased Services				
1.323.22.1205 Educational services: Staff:	3,077.20	2,773.89	3,000.00	3,000.00
1.330.22.1205 Professional development	6,250.06	11,777.00	14,043.00	14,043.00
1.347.21.1205 Professional service: Stud	33,451.25	40,911.42	38,000.00	38,000.00
1.518.27.1205 Student travel-day trips: T	398.63	157.20	500.00	500.00
1.580.22.1205 Travel Expense: Staff: SpE	1,832.31	218.56	1,000.00	1,000.00
Total 3-500 Purchased Services	45,009.45	55,838.07	56,543.00	56,543.00
600 Supplies & materials				
1.610.10.1205 Supplies-Classroom: Instr	2,485.90	3,462.87	5,500.00	5,500.00
1.610.21.1205 Supplies-Classroom: Stud	1,237.17	2,202.62	2,776.00	2,776.00
1.641.10.1205 Textbooks: Instruct: SpEd	90.89	162.14	1,500.00	1,500.00
1.650.10.1205 Supplies-Comp & Tech: In	1,688.35	1,963.99	5,500.00	5,500.00
1.650.10.1205.1 Sups-Comp & Tech: Inst	-	3,166.84	-	-

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Total 600 Supplies & materials	5,502.31	10,958.46	15,276.00	15,276.00
Total Expenditures	709,990.36	813,323.14	1,130,732.06	1,130,732.06
900 Transfers IN/ (OUT), net				
1.1999.1205.0005 Local IN to 1205 from 0	136,327.10	-	-	-
1.5211.1205.5390 Txfr OUT from 1205 to	-	(379,434.65)	-	-
Total 900 Transfers IN/ (OUT), net	136,327.10	(379,434.65)	-	-
Total 1205 Special Education - Add-On	-	-	62,025.73	62,025.73
1210 Special Education - Self-Contained				
Revenue				
State restricted				
1.3100.1210. State Special Ed Self-Conta	94,648.63	79,458.00	79,458.00	79,458.00
Total State restricted	94,648.63	79,458.00	79,458.00	79,458.00
Total Revenue	94,648.63	79,458.00	79,458.00	79,458.00
Expenditures				
100 Salaries & wages				
1.161.10.1210 Salaries-Aides: Instruct: S	87,606.44	72,408.83	60,000.00	60,000.00
Total 100 Salaries & wages	87,606.44	72,408.83	60,000.00	60,000.00
200 Employee benefits				
1.220.10.1210 SS & Med: Instruct: Self C	6,657.52	6,605.97	4,777.00	4,777.00
1.270.10.1210 Workers Comp: Instruct: S	169.23	349.50	400.00	400.00
1.280.10.1210 SUTA: Instruct: Self Cont	215.44	93.70	280.00	280.00
Total 200 Employee benefits	7,042.19	7,049.17	5,457.00	5,457.00
Total Expenditures	94,648.63	79,458.00	65,457.00	65,457.00
Total 1210 Special Education - Self-Cont	-	-	14,001.00	14,001.00
1220 Extended Year Program for Severe				
Revenue				
State restricted				
1.3100.1220. State Special Ed Ext Year (S	4,566.80	5,114.60	5,114.60	5,114.60
Total State restricted	4,566.80	5,114.60	5,114.60	5,114.60
Total Revenue	4,566.80	5,114.60	5,114.60	5,114.60
Expenditures				
100 Salaries & wages				
1.131.10.1220 Salaries-Teachers: Instruct	1,200.00	-	3,000.00	3,000.00
1.161.10.1220 Salaries-Aides: Instruct: S	2,885.59	4,459.30	3,000.00	3,000.00
Total 100 Salaries & wages	4,085.59	4,459.30	6,000.00	6,000.00
200 Employee benefits				
1.220.10.1220 SS & Med: Instruct: SpEd	312.53	341.16	675.00	675.00
1.230.10.1220 Retirement: Instruct: SpEd	48.00	-	171.00	171.00
1.240.10.1220 Grp Med Ben: Instruct: Sp	56.95	-	124.00	124.00
1.270.10.1220 Workers Comp: Instruct: S	53.70	17.92	20.00	20.00
1.280.10.1220 SUTA: Instruct: SpEd Ext Yr	10.03	6.85	22.00	22.00
Total 200 Employee benefits	481.21	365.93	1,012.00	1,012.00
Total Expenditures	4,566.80	4,825.23	7,012.00	7,012.00
900 Transfers IN/ (OUT), net				

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
1.5211.1220.5390 Txfr OUT from 1220 to	-	(289.37)	-	-
Total 900 Transfers IN/ (OUT), net	-	(289.37)	-	-
Total 1220 Extended Year Program for S	-	-	(1,897.40)	(1,897.40)
1225 Special Education - State Program				
Revenue				
State restricted				
1.3100.1225. State Special Ed- State Pro	11,590.37	13,376.97	13,377.00	13,377.00
Total State restricted	11,590.37	13,376.97	13,377.00	13,377.00
Total Revenue	11,590.37	13,376.97	13,377.00	13,377.00
Expenditures				
100 Salaries & wages				
1.115.22.1225 Salaries-Sup & Dir: Staff:	10,130.20	11,781.57	11,067.60	11,067.60
Total 100 Salaries & wages	10,130.20	11,781.57	11,067.60	11,067.60
200 Employee benefits				
1.220.22.1225 SS & Med: Staff: SpEd Sta	845.10	831.10	1,000.00	1,000.00
1.230.22.1225 Retirement: Staff: SpEd St	441.91	651.93	644.00	644.00
1.240.22.1225 Grp Med Ben: Staff: SpEd	118.04	67.48	100.00	100.00
1.270.22.1225 Workers Comp: Staff: SpE	42.54	39.01	69.00	69.00
1.280.22.1225 SUTA: Staff: SpEd State Pr	12.58	5.88	22.00	22.00
Total 200 Employee benefits	1,460.17	1,595.40	1,835.00	1,835.00
Total Expenditures	11,590.37	13,376.97	12,902.60	12,902.60
Total 1225 Special Education - State Pro	-	-	474.40	474.40
Total 1200-1295 Regular District Program	-	-	74,603.73	74,603.73
1278 Extended Year - Special Educators				
Revenue				
Prior carryover				
1.9801.1278. Begin carryover-Extended Y	878.74	885.66	-	-
Total Prior carryover	878.74	885.66	-	-
State restricted				
1.3100.1278. State Special Ed Stipends Ext	5,310.00	2,430.00	2,000.00	2,000.00
Total State restricted	5,310.00	2,430.00	2,000.00	2,000.00
Total Revenue	6,188.74	3,315.66	2,000.00	2,000.00
Expenditures				
100 Salaries & wages				
1.131.10.1278 Salaries-Teachers: Instruct:	4,500.00	2,276.64	3,900.00	3,900.00
1.142.21.1278 Salaries-Guid Pers: Student:	-	400.00	-	-
Total 100 Salaries & wages	4,500.00	2,676.64	3,900.00	3,900.00
200 Employee benefits				
1.220.10.1278 SS & Med: Instruct: SpEd St	344.25	275.35	200.00	200.00
1.220.21.1278 SS & Med: Student: SpEd S	-	30.60	-	-
1.230.10.1278 Retirement: Instruct: SpEd	315.00	328.00	220.00	220.00
1.270.10.1278 Workers Comp: Instruct: Sp	135.00	0.97	20.00	20.00
1.270.21.1278 Workers Comp: Student: S	-	0.10	-	-
1.280.10.1278 SUTA: Instruct: SpEd Sti Ex	8.83	3.60	16.00	16.00
1.280.21.1278 SUTA: Student: SpEd Sti Ex	-	0.40	-	-

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Total 200 Employee benefits	803.08	639.02	456.00	456.00
Total Expenditures	5,303.08	3,315.66	4,356.00	4,356.00
Total 1278 Extended Year - Special Educat	885.66	-	(2,356.00)	(2,356.00)
7522 IDEA-B -- Preschool Disabled (Sec. 6				
Revenue				
Federal restricted				
1.4522.7522. Federal Educ for Handicapp	2,582.80	9,976.38	10,000.00	10,000.00
Total Federal restricted	2,582.80	9,976.38	10,000.00	10,000.00
Total Revenue	2,582.80	9,976.38	10,000.00	10,000.00
Expenditures				
100 Salaries & wages				
1.131.10.7522 Salaries-Teachers: Instruct:	2,085.57	7,595.96	7,596.00	7,596.00
Total 100 Salaries & wages	2,085.57	7,595.96	7,596.00	7,596.00
200 Employee benefits				
1.220.10.7522 SS & Med: Instruct: IDEA Pr	146.77	506.63	372.00	372.00
1.230.10.7522 Retirement: Instruct: IDEA	83.43	455.79	330.00	330.00
1.240.10.7522 Grp Med Ben: Instruct: IDE	216.66	920.65	1,500.00	1,500.00
1.270.10.7522 Workers Comp: Instruct: ID	8.03	9.86	12.00	12.00
1.280.10.7522 SUTA: Instruct: IDEA Pre Sc	2.92	7.00	16.00	16.00
Total 200 Employee benefits	457.81	1,899.93	2,230.00	2,230.00
800 Other objects				
1.870.25.7522 Indirect Costs-Rest: Central	39.42	480.49	-	-
Total 800 Other objects	39.42	480.49	-	-
Total Expenditures	2,582.80	9,976.38	9,826.00	9,826.00
Total 7522 IDEA-B -- Preschool Disabled (	-	-	174.00	174.00
7524 Programs for the Disabled				
7524 IDEA Flow Through				
Revenue				
Federal restricted				
1.4524.7524 Federal IDEA Flow Through	131,409.41	308,790.48	230,000.00	230,000.00
Total Federal restricted	131,409.41	308,790.48	230,000.00	230,000.00
Total Revenue	131,409.41	308,790.48	230,000.00	230,000.00
Expenditures				
100 Salaries & wages				
1.131.10.7524 Salaries-Teachers: Instruct	110,000.39	206,520.13	206,520.00	206,520.00
1.143.21.7524 Salaries-Health Svc Pers: I	-	12,156.95	12,200.00	12,200.00
1.161.10.7524 Salaries-Aides: Instruct: ID	-	3,936.47	4,500.00	4,500.00
Total 100 Salaries & wages	110,000.39	222,613.55	223,220.00	223,220.00
200 Employee benefits				
1.220.10.7524 SS & Med: Instruct: IDEA	7,758.53	15,126.46	14,000.00	14,000.00
1.220.21.7524 SS & Med: Student: IDEA	-	929.99	930.00	930.00
1.230.10.7524 Retirement: Instruct: IDEA	6,921.70	18,852.14	16,660.00	16,660.00
1.240.10.7524 Grp Med Ben: Instruct: ID	4,121.79	35,747.97	31,000.00	31,000.00
1.240.21.7524 Grp Med Ben: Student: ID	-	11.22	-	-
1.270.10.7524 Workers Comp: Instruct: I	441.25	458.06	700.00	700.00

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
1.270.21.7524 Workers Comp: Student: I	-	10.89	10.00	10.00
1.280.10.7524 SUTA: Instruct: IDEA	159.99	155.79	250.00	250.00
1.280.21.7524 SUTA: Student: IDEA	-	12.15	15.00	15.00
Total 200 Employee benefits	19,403.26	71,304.67	63,565.00	63,565.00
800 Other objects				
1.870.25.7524 Indirect Costs-Rest: Centr	2,005.76	14,872.26	-	-
Total 800 Other objects	2,005.76	14,872.26	-	-
Total Expenditures	131,409.41	308,790.48	286,785.00	286,785.00
Total 7524 IDEA Flow Through	-	-	(56,785.00)	(56,785.00)
7524.1 IDEA STAC Innov Grant				
Revenue				
Federal restricted				
1.4524.7524.1 Federal IDEA Innovation	4,238.82	18,827.91	19,411.00	19,411.00
Total Federal restricted	4,238.82	18,827.91	19,411.00	19,411.00
Total Revenue	4,238.82	18,827.91	19,411.00	19,411.00
Expenditures				
100 Salaries & wages				
1.131.10.7524.1 Salaries-Teachers: Instru	3,000.00	-	-	-
1.132.10.7524.1 Salaries-Sub Teachers: I	-	2,617.96	3,000.00	3,000.00
1.161.10.7524.1 Salaries-Aides: Instruct: I	-	7,567.76	8,000.00	8,000.00
Total 100 Salaries & wages	3,000.00	10,185.72	11,000.00	11,000.00
200 Employee benefits				
1.220.10.7524.1 SS & Med: Instruct: IDE	230.00	778.19	1,000.00	1,000.00
1.230.10.7524.1 Retirement: Instruct: IDE	210.00	-	-	-
1.280.10.7524.1 SUTA: Instruct: IDEA RD	-	17.20	18.00	18.00
Total 200 Employee benefits	440.00	795.39	1,018.00	1,018.00
3-500 Purchased Services				
1.330.22.7524.1 Professional developme	-	6,940.00	10,150.00	10,150.00
1.580.22.7524.1 Travel Expense: Staff: ST	734.12	-	-	-
Total 3-500 Purchased Services	734.12	6,940.00	10,150.00	10,150.00
800 Other objects				
1.870.25.7524.1 Indirect Costs-Rest:Cent	64.70	906.80	-	-
Total 800 Other objects	64.70	906.80	-	-
Total Expenditures	4,238.82	18,827.91	22,168.00	22,168.00
Total 7524.1 IDEA STAC Innov Grant	-	-	(2,757.00)	(2,757.00)
Total 7524 Programs for the Disabled	-	-	(59,542.00)	(59,542.00)
Total Special Education (B) Sheet2	885.66	-	12,879.73	12,879.73

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
One-Time and Other Bills (I) Sheet6				
5651 Educator Professional Time				
Revenue				
State restricted				
1.3400.5651. State Educator Professional	73,346.68	81,856.77	81,856.77	81,856.77
Total State restricted	73,346.68	81,856.77	81,856.77	81,856.77
Total Revenue	73,346.68	81,856.77	81,856.77	81,856.77
Expenditures				
100 Salaries & wages				
1.115.22.5651 Salaries-Sup & Dir: Staff: E	7,177.28	3,475.16	10,000.00	10,000.00
1.131.10.5651 Salaries-Teachers: Instruct:	49,367.42	60,255.20	60,255.00	60,255.00
Total 100 Salaries & wages	56,544.70	63,730.36	70,255.00	70,255.00
200 Employee benefits				
1.220.10.5651 SS & Med: Instruct: Educat	3,758.46	4,426.20	4,425.00	4,425.00
1.220.22.5651 SS & Med: Staff: Educator	567.28	259.70	260.00	260.00
1.230.10.5651 Retirement: Instruct: Educa	3,353.76	5,289.27	5,500.00	5,500.00
1.230.22.5651 Retirement: Staff: Educator	422.41	316.30	330.00	330.00
1.240.10.5651 Grp Med Ben: Instruct: Edu	7,404.85	7,353.73	8,000.00	8,000.00
1.240.22.5651 Grp Med Ben: Staff: Educat	345.32	338.76	350.00	350.00
1.270.10.5651 Workers Comp: Instruct: Ed	-	80.20	50.00	50.00
1.270.22.5651 Workers Comp: Staff: Educ	-	4.84	5.00	5.00
1.280.10.5651 SUTA: Instruct: Educator Pr	824.86	54.02	120.00	120.00
1.280.22.5651 SUTA: Staff: Educator Profe	125.04	3.39	-	-
Total 200 Employee benefits	16,801.98	18,126.41	19,040.00	19,040.00
Total Expenditures	73,346.68	81,856.77	89,295.00	89,295.00
Total 5651 Educator Professional Time	-	-	(7,438.23)	(7,438.23)
5654 Period Products in Schools				
Revenue				
State restricted				
1.3800.5654. State Period Products in Sch	1,371.63	-	-	-
Total State restricted	1,371.63	-	-	-
Total Revenue	1,371.63	-	-	-
Expenditures				
600 Supplies & materials				
1.610.21.5654 Supplies-Classroom: Instru	1,300.00	-	-	-
Total 600 Supplies & materials	1,300.00	-	-	-
800 Other objects				
1.860.25.5654 Indirect Costs-Non Rest: C	71.63	-	-	-
Total 800 Other objects	71.63	-	-	-
Total Expenditures	1,371.63	-	-	-
Total 5654 Period Products in Schools	-	-	-	-
5868 Teacher Materials & Supplies				
Revenue				
State restricted				
1.3400.5868. State Teachers Supplies & M	13,887.50	14,837.50	14,837.50	14,837.50

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Total State restricted	13,887.50	14,837.50	14,837.50	14,837.50
Total Revenue	13,887.50	14,837.50	14,837.50	14,837.50
Expenditures				
600 Supplies & materials				
1.610.10.5868 Supplies-Classroom: Instru	12,326.79	13,509.53	12,000.00	12,000.00
1.641.10.5868 Textbooks: Instruct: Teache	1,560.71	1,049.18	1,100.00	1,100.00
1.650.10.5868 Supplies-Comp & Tech: Ins	-	278.79	300.00	300.00
Total 600 Supplies & materials	13,887.50	14,837.50	13,400.00	13,400.00
Total Expenditures	13,887.50	14,837.50	13,400.00	13,400.00
Total 5868 Teacher Materials & Supplies	-	-	1,437.50	1,437.50
5807 Teacher Salary Supplemental Progra				
Revenue				
Prior carryover				
1.9801.5807. Begin carryover-TSSP	8,013.63	10,360.57	-	-
Total Prior carryover	8,013.63	10,360.57	-	-
State restricted				
1.3400.5807. State Teacher Salary Supple	23,844.12	28,631.35	28,631.00	28,631.00
Total State restricted	23,844.12	28,631.35	28,631.00	28,631.00
Total Revenue	31,857.75	38,991.92	28,631.00	28,631.00
Expenditures				
100 Salaries & wages				
1.131.10.5807 Salaries-Teachers: Instruct:	18,253.10	25,200.00	25,200.00	25,200.00
Total 100 Salaries & wages	18,253.10	25,200.00	25,200.00	25,200.00
200 Employee benefits				
1.220.10.5807 SS & Med: Instruct: TSSP	1,396.36	1,831.09	1,800.00	1,800.00
1.230.10.5807 Retirement: Instruct: TSSP	1,277.72	2,310.00	800.00	800.00
1.240.10.5807 Grp Med Ben: Instruct: TSS	-	-	212.00	212.00
1.270.10.5807 Workers Comp: Instruct: TS	547.59	70.13	100.00	100.00
1.280.10.5807 SUTA: Instruct: TSSP	22.41	17.90	15.00	15.00
Total 200 Employee benefits	3,244.08	4,229.12	2,927.00	2,927.00
Total Expenditures	21,497.18	29,429.12	28,127.00	28,127.00
Total 5807 Teacher Salary Supplemental P	10,360.57	9,562.80	504.00	504.00
5882 BTS Arts Program				
Revenue				
State restricted				
1.3500.5882. State BTS Arts	36,000.00	42,000.00	42,000.00	42,000.00
Total State restricted	36,000.00	42,000.00	42,000.00	42,000.00
Total Revenue	36,000.00	42,000.00	42,000.00	42,000.00
Expenditures				
100 Salaries & wages				
1.131.10.5882 Salaries-Teachers: Instruct:	30,100.00	30,000.00	31,000.00	31,000.00
Total 100 Salaries & wages	30,100.00	30,000.00	31,000.00	31,000.00
200 Employee benefits				
1.220.10.5882 SS & Med: Instruct: BTS Art	2,173.36	2,144.92	2,295.00	2,295.00

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
1.230.10.5882 Retirement: Instruct: BTS Ar	2,107.01	3,000.03	2,958.00	2,958.00
1.240.10.5882 Grp Med Ben-Inst: BTS Arts	1,441.54	6,719.02	7,186.00	7,186.00
1.270.10.5882 Workers Comp: Instruct: BT	121.82	109.38	200.00	200.00
1.280.10.5882 SUTA: Instruct: BTS Arts	56.27	26.65	60.00	60.00
Total 200 Employee benefits	5,900.00	12,000.00	12,699.00	12,699.00
Total Expenditures	36,000.00	42,000.00	43,699.00	43,699.00
Total 5882 BTS Arts Program	-	-	(1,699.00)	(1,699.00)
5814 Master Pilot Program				
Revenue				
State restricted				
1.3800.5814. State Master Pilot Program	-	28,088.95	30,000.00	30,000.00
Total State restricted	-	28,088.95	30,000.00	30,000.00
Total Revenue	-	28,088.95	30,000.00	30,000.00
Expenditures				
100 Salaries & wages				
1.131.10.5814 Salaries-Teachers: Instruct:	-	20,000.00	25,000.00	25,000.00
Total 100 Salaries & wages	-	20,000.00	25,000.00	25,000.00
200 Employee benefits				
1.220.10.5814 SS & Med: Instruct: Master	-	1,459.33	1,500.00	1,500.00
1.230.10.5814 Retirement: Instruct: Maste	-	1,300.00	1,200.00	1,200.00
1.240.10.5814 Grp Med Ben: Instruct: Mas	-	2,372.14	2,500.00	2,500.00
1.280.10.5814 SUTA: Instruct: Master Pilot	-	19.81	20.00	20.00
Total 200 Employee benefits	-	5,151.28	5,220.00	5,220.00
800 Other objects				
1.860.25.5814 Indirect Costs-Non Rest Ce	-	2,937.67	-	-
Total 800 Other objects	-	2,937.67	-	-
Total Expenditures	-	28,088.95	30,220.00	30,220.00
Total 5814 Master Pilot Program	-	-	(220.00)	(220.00)
5390 Fiscal Flexibility-S.B. 178				
Expenditures				
100 Salaries & wages				
1.152.24.5390 Salaries-Sec & Cler: SchAd	-	-	4,583.00	4,583.00
1.161.10.5390 Salaries-Aides: Instruct: Fisc	6,153.00	-	-	-
Total 100 Salaries & wages	6,153.00	-	4,583.00	4,583.00
200 Employee benefits				
1.220.10.5390 SS & Med: Instruct: Fiscal F	461.59	-	-	-
1.220.24.5390 SS & Med: SchAdmin: Fisca	-	-	351.00	351.00
1.230.10.5390 Retirement: Instruct: Fiscal	259.22	-	-	-
1.240.10.5390 Grp Med Ben: Instruct: Fisc	466.63	-	-	-
1.280.10.5390 SUTA: Instruct: Fiscal Flexibi	-	-	87.00	87.00
1.280.24.5390 SUTA: SchAdmin: Fiscal Fle	-	-	10.00	10.00
Total 200 Employee benefits	1,187.44	-	448.00	448.00
3-500 Purchased Services				
1.323.10.5390 Educational services: Instru	-	662,719.54	-	-
Total 3-500 Purchased Services	-	662,719.54	-	-

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Total Expenditures	7,340.44	662,719.54	5,031.00	5,031.00
900 Transfers IN/ (OUT), net				
1.5201.5390.1205 Txfr IN to 5390 from 120	-	379,434.65	-	-
1.5201.5390.1220 Txfr IN to 5390 from 122	-	289.37	-	-
1.5201.5390.5344 Txfr IN to 5390 from 534	-	213,238.00	-	-
1.5201.5390.5678 Txfr IN to 5390 from 567	5,274.39	69,757.52	-	-
1.5201.5390.5901 Txfr IN to 5390 from 590	2,066.05	-	-	-
Total 900 Transfers IN/ (OUT), net	7,340.44	662,719.54	-	-
Total 5390 Fiscal Flexibility-S.B. 178	-	-	(5,031.00)	(5,031.00)
5914 School Safety and Support Grant				
Revenue				
State restricted				
1.3800.5914 State School Safety and Sup	463,961.09	474,843.87	1,058,000.00	1,058,000.00
Total State restricted	463,961.09	474,843.87	1,058,000.00	1,058,000.00
Total Revenue	463,961.09	474,843.87	1,058,000.00	1,058,000.00
Expenditures				
100 Salaries & wages				
1.181.26.5914 Sal-operation-maint suprvi	3,000.00	3,000.00	3,000.00	3,000.00
Total 100 Salaries & wages	3,000.00	3,000.00	3,000.00	3,000.00
200 Employee benefits				
1.220.26.5914 SS & Med: M&O: School S	-	-	300.00	300.00
1.230.26.5914 Retirement: M&O: School S	-	-	200.00	200.00
1.240.26.5914 Grp Med Ben: M&O: Schoo	-	-	20.00	20.00
1.280.26.5914 SUTA: M&O:-Maint & Op:S	-	-	5.00	5.00
Total 200 Employee benefits	-	-	525.00	525.00
3-500 Purchased Services				
1.431.26.5914 Pur Rep & Mnt: O&M: Sch	45,216.06	3,643.00	45,700.00	45,700.00
1.450.40.5914 Construction: Fac Const: Sc	-	352,930.00	950,000.00	950,000.00
Total 3-500 Purchased Services	45,216.06	356,573.00	995,700.00	995,700.00
600 Supplies & materials				
1.610.26.5914 Supplies-Materials: O&M:	17,343.27	8,651.88	55,000.00	55,000.00
1.650.26.5914 Supplies-Comp & Tech: O	496.20	1,234.66	1,300.00	1,300.00
1.670.22.5914 Software: Staff: School Safe	12,323.40	-	-	-
Total 600 Supplies & materials	30,162.87	9,886.54	56,300.00	56,300.00
700 Property				
1.710.40.5914 Land & Site Improvement:	38,175.00	-	-	-
1.730.26.5914 Equipent: O&M: School Saf	343,253.78	62,581.84	63,000.00	63,000.00
Total 700 Property	381,428.78	62,581.84	63,000.00	63,000.00
800 Other objects				
1.860.25.5914 Indirect Costs-Non Rest Ce	4,153.38	42,802.49	-	-
Total 800 Other objects	4,153.38	42,802.49	-	-
Total Expenditures	463,961.09	474,843.87	1,118,525.00	1,118,525.00
Total 5914 School Safety and Support Gra	-	-	(60,525.00)	(60,525.00)
Total One-Time and Other Bills (I) Sheet6	10,360.57	9,562.80	(72,971.73)	(72,971.73)

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Restricted State or Federal (H) Sheet5				
5619 Charter School Local Replacement Revenue				
State restricted				
1.3200.5619 State Charter School Local R	2,444,629.00	8,065,044.00	8,065,044.00	8,065,044.00
Total State restricted	2,444,629.00	8,065,044.00	8,065,044.00	8,065,044.00
Total Revenue	2,444,629.00	8,065,044.00	8,065,044.00	8,065,044.00
Expenditures				
100 Salaries & wages				
1.181.26.5619 Sal-operation-maint suprv	49,282.50	59,853.21	60,000.00	60,000.00
1.182.26.5619 Salaries-operation-maint:	38,725.81	44,635.17	52,505.00	52,505.00
Total 100 Salaries & wages	88,008.31	104,488.38	112,505.00	112,505.00
200 Employee benefits				
1.220.26.5619 SS & Med: M&O: Local Re	6,916.87	7,989.58	8,354.00	8,354.00
1.230.26.5619 Retirement: M&O: Local Re	2,091.29	3,679.20	3,287.00	3,287.00
1.240.26.5619 Grp Med Ben: M&O: Local	4,255.32	561.48	15,000.00	15,000.00
1.270.26.5619 Workers Comp: M&O:-Mai	167.50	515.39	450.00	450.00
1.280.26.5619 SUTA: M&O:-Maint & Op:L	193.38	356.34	250.00	250.00
Total 200 Employee benefits	13,624.36	13,101.99	27,341.00	27,341.00
3-500 Purchased Services				
300 Purchased Professional and Techni				
1.340.26.5619 Professional service: O&	6,125.00	-	-	-
Total 300 Purchased Professional and T	6,125.00	-	-	-
400 Purchased property Services				
1.411.26.5619 Utility-Water & Sewer: O	3,509.71	3,569.81	4,100.00	4,100.00
1.412.26.5619 Utility-Disposal: O&M: Lo	7,549.00	7,880.60	7,881.00	7,881.00
1.420.26.5619 Custodial Services: O&M:	259.85	-	-	-
1.422.26.5619 Snow Removal Services: O	-	375.00	500.00	500.00
1.431.26.5619 Pur Rep & Mnt: O&M: Lo	20,456.02	19,048.27	30,000.00	30,000.00
1.432.25.5619 Pur Tech Rep & Mnt: Cent	4,225.34	3,652.38	5,000.00	5,000.00
1.441.26.5619 Rental Land & Bldg: O&M	2,300.00	3,721.00	7,500.00	7,500.00
1.442.26.5619 Rental-equip & vehicle: M	1,867.60	2,662.07	2,200.00	2,200.00
Total 400 Purchased property Services	40,167.52	40,909.13	57,181.00	57,181.00
500 Other Purchased Services				
1.521.26.5619 Insurance-property: O&M	8,200.00	12,000.00	12,000.00	12,000.00
1.521.27.5619 Insurance-Prop: Trans: Loc	2,010.00	2,040.00	2,040.00	2,040.00
1.522.23.5619 Insurance-liability: OrgAd	11,950.00	11,810.00	12,000.00	12,000.00
Total 500 Other Purchased Services	22,160.00	25,850.00	26,040.00	26,040.00
Total 3-500 Purchased Services	68,452.52	66,759.13	83,221.00	83,221.00
600 Supplies & materials				
1.610.26.5619 Supplies-Materials: O&M: L	39,714.75	61,051.76	58,000.00	58,000.00
1.621.26.5619 Energy-Natural Gas:O&M:	9,255.33	7,836.30	14,000.00	14,000.00
1.622.26.5619 Energy-Electricity: O&M: L	38,728.92	39,959.05	40,000.00	40,000.00
Total 600 Supplies & materials	87,699.00	108,847.11	112,000.00	112,000.00
700 Property				
1.450.40.5619 Construction Serv: Facilities	248,506.94	3,851,562.32	5,125,000.00	5,125,000.00
1.710.40.5619 Land & Site Improvement:	-	-	275,000.00	275,000.00

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Total 700 Property	248,506.94	3,851,562.32	5,400,000.00	5,400,000.00
800 Other objects				
1.830.50.5619 Interest-xxxx USDA Loan: L	111,758.01	109,213.39	109,213.00	109,213.00
1.831.50.5619 Interest-xxxx Rur Comm Ln	235,210.94	225,585.56	225,586.00	225,586.00
1.840.50.5619 Principal-xxxx USDA Loan:	62,457.99	65,002.61	65,003.00	65,003.00
1.841.50.5619 Principal-xxxx Rur Comm: L	170,639.26	180,264.64	180,265.00	180,265.00
Total 800 Other objects	580,066.20	580,066.20	580,067.00	580,067.00
Total Expenditures	1,086,357.33	4,724,825.13	6,315,134.00	6,315,134.00
900 Transfers IN/ (OUT), net				
1.5210.5619.0005 Txfr OUT from 5619 to 0	(1,358,271.67)	(3,340,218.87)	-	-
Total 900 Transfers IN/ (OUT), net	(1,358,271.67)	(3,340,218.87)	-	-
Total 5619 Charter School Local Replacem	-	-	1,749,910.00	1,749,910.00
5846 State Charter School Start-Up				
Revenue				
Prior carryover				
1.9801.5846. Begin carryover-Cha Schl St	-	200,000.00	-	-
Total Prior carryover	-	200,000.00	-	-
State restricted				
1.3800.5846. State Cha Schl Start Up Fund	200,000.00	-	-	-
Total State restricted	200,000.00	-	-	-
Total Revenue	200,000.00	200,000.00	-	-
Expenditures				
100 Salaries & wages				
1.131.10.5846 Salaries-Teachers: Instruct:	-	48,000.00	76,794.00	76,794.00
Total 100 Salaries & wages	-	48,000.00	76,794.00	76,794.00
200 Employee benefits				
1.220.10.5846 SS & Med: Instruct: Charter	-	3,480.82	5,000.00	5,000.00
1.230.10.5846 Retirement: Instruct: Charte	-	4,320.01	6,500.00	6,500.00
1.240.10.5846 Grp Med Ben: Instruct: Cha	-	4,191.59	7,000.00	7,000.00
1.280.10.5846 SUTA: Instruct: Charter Schl	-	7.58	33.00	33.00
Total 200 Employee benefits	-	12,000.00	18,533.00	18,533.00
800 Other objects				
1.860.25.5846 Indirect Costs-Non Rest-As	-	7,008.00	-	-
Total 800 Other objects	-	7,008.00	-	-
Total Expenditures	-	67,008.00	95,327.00	95,327.00
Total 5846 State Charter School Start-Up	200,000.00	132,992.00	(95,327.00)	(95,327.00)
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				

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
1.115.22.5420 Salaries-Sup & Dir: Staff: L	51,488.02	27,671.98	29,173.00	29,173.00
1.131.10.5420 Salaries-Teachers: Instruct:	16,753.07	23,663.28	30,505.59	30,505.59
1.161.10.5420 Salaries-Aides: Instruct: LA	9,198.60	-	-	-
Total 100 Salaries & wages	77,439.69	51,335.26	59,678.59	59,678.59
200 Employee benefits				
1.220.10.5420 SS & Med: Instruct: LAND T	2,086.87	1,708.63	2,943.00	2,943.00
1.220.22.5420 SS & Med: Staff: LAND Trus	3,821.72	2,216.49	3,520.00	3,520.00
1.230.10.5420 Retirement: Instruct: LAND	93.34	-	-	-
1.230.22.5420 Retirement: Staff: LAND Trr	3,510.83	2,031.59	4,529.00	4,529.00
1.240.10.5420 Grp Med Ben: Instruct: LAN	174.11	2.07	10.00	10.00
1.240.22.5420 Grp Med Ben: Staff: LAND	1,463.33	359.97	350.00	350.00
1.270.10.5420 Workers Comp: Instruct: LA	102.80	72.12	241.00	241.00
1.270.22.5420 Workers Comp: Staff: LAN	213.87	100.90	300.00	300.00
1.280.10.5420 SUTA: Instruct: LAND Tr	65.35	34.12	197.00	197.00
1.280.22.5420 SUTA: Staff: LAND Trust	51.49	12.06	50.00	50.00
Total 200 Employee benefits	11,583.71	6,537.95	12,140.00	12,140.00
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	1,000.00	1,000.00
1.670.10.5420 Software: Instruct: Land Tr	3,570.29	-	-	-
Total 600 Supplies & materials	11,643.29	56,487.61	56,000.00	56,000.00
Total Expenditures	100,666.69	114,360.82	127,818.59	127,818.59
Total 5420 School Land Trust Program	-	-	(13,457.59)	(13,457.59)
5876 Educator Salary Adjustments				
Revenue				
Prior carryover				
1.9801.5876. Begin carryover - ESA	48,375.94	43,464.89	-	-
Total Prior carryover	48,375.94	43,464.89	-	-
State restricted				
1.3400.5876. State Educator Salary Adjust	430,857.99	541,752.64	541,752.64	541,752.64
Total State restricted	430,857.99	541,752.64	541,752.64	541,752.64
Total Revenue	479,233.93	585,217.53	541,752.64	541,752.64
Expenditures				
100 Salaries & wages				
1.115.22.5876 Salaries-Sup & Dir: Staff: E	27,300.00	38,827.84	35,878.00	35,878.00
1.121.24.5876 Salaries- Prin & Asst: SchA	2,500.00	-	-	-
1.131.10.5876 Salaries-Teachers: Instruct:	328,067.31	358,954.31	368,201.25	368,201.25
1.141.21.5876 Salaries - Attend & Social	10,691.28	10,350.02	10,350.00	10,350.00
1.143.21.5876 Salaries-Health Svc Pers: St	10,000.00	10,350.02	17,905.00	17,905.00
1.145.22.5876 Salaries-Media Per (Cert): S	5,000.00	5,174.97	5,175.00	5,175.00
Total 100 Salaries & wages	383,558.59	423,657.16	437,509.25	437,509.25
200 Employee benefits				
1.220.10.5876 SS & Med: Instruct: Educ S	25,097.14	26,148.75	26,690.00	26,690.00
1.220.21.5876 SS & Med: Student: Educ S	1,530.00	1,462.56	1,557.00	1,557.00
1.220.22.5876 SS & Med: Staff: Ed Sal	2,470.95	3,228.62	3,000.00	3,000.00
1.220.24.5876 SS & Med: SchAdmin: Ed S	191.25	-	-	-
1.230.10.5876 Retirement: Instruct: Educ S	17,978.52	29,355.39	25,000.00	25,000.00

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
1.230.21.5876 Retirement: Student: Educ	1,399.92	2,069.85	1,999.00	1,999.00
1.230.22.5876 Retirement: Staff: Educ Sal	1,467.60	3,043.97	2,117.00	2,117.00
1.230.24.5876 Retirement: SchAdmin: Edu	175.00	-	-	-
1.240.10.5876 Grp Med Ben: Instruct: Edu	-	47,931.59	40,000.00	40,000.00
1.240.21.5876 Grp Med Ben: Student: Edu	-	2,585.00	2,200.00	2,200.00
1.240.22.5876 Grp Med Ben: Staff: Educ S	-	3,371.77	3,000.00	3,000.00
1.270.10.5876 Workers Comp: Instruct: Ed	984.20	-	2,200.00	2,200.00
1.270.21.5876 Workers Comp: Student: Ed	60.00	75.48	128.00	128.00
1.270.22.5876 Workers Comp: Staff: Educ	96.90	181.43	202.00	202.00
1.270.24.5876 Workers Comp: SchAdmin:	7.50	-	-	-
1.280.10.5876 SUTA: Instruct: Educ Sal Adj	665.92	328.98	467.00	467.00
1.280.21.5876 SUTA: Student: Educ Sal Adj	42.50	20.00	33.00	33.00
1.280.22.5876 SUTA: Staff: Educ Sal Adj	41.01	35.02	41.00	41.00
1.280.24.5876 SUTA: SchAdmin: Ed Sal Adj	2.04	-	-	-
Total 200 Employee benefits	52,210.45	119,838.41	108,634.00	108,634.00
Total Expenditures	435,769.04	543,495.57	546,143.25	546,143.25
Total 5876 Educator Salary Adjustments	43,464.89	41,721.96	(4,390.61)	(4,390.61)
5674 Suicide Prevention				
Revenue				
Prior carryover				
1.9801.5674. Begin carryover-Suicide Prev	3,566.34	3,152.02	-	-
Total Prior carryover	3,566.34	3,152.02	-	-
State restricted				
1.3800.5674. State Suicide Prevention	1,000.00	1,000.00	1,000.00	1,000.00
Total State restricted	1,000.00	1,000.00	1,000.00	1,000.00
Total Revenue	4,566.34	4,152.02	1,000.00	1,000.00
Expenditures				
3-500 Purchased Services				
1.518.27.5674 Student travel-day trips: Tr	-	212.78	213.00	213.00
Total 3-500 Purchased Services	-	212.78	213.00	213.00
600 Supplies & materials				
1.610.10.5674 Supplies-Classroom: Instru	1,414.32	1,060.00	1,100.00	1,100.00
Total 600 Supplies & materials	1,414.32	1,060.00	1,100.00	1,100.00
Total Expenditures	1,414.32	1,272.78	1,313.00	1,313.00
Total 5674 Suicide Prevention	3,152.02	2,879.24	(313.00)	(313.00)
5666 Grants for Professional Learning				
Revenue				
State restricted				
1.3400.5666. State Grants for Professional	5,269.32	-	-	-
Total State restricted	5,269.32	-	-	-
Total Revenue	5,269.32	-	-	-
Expenditures				
100 Salaries & wages				
1.115.22.5666 Salaries-Sup & Dir: Staff: Gr	2,723.98	-	-	-
Total 100 Salaries & wages	2,723.98	-	-	-

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
200 Employee benefits				
1.220.22.5666 SS & Med: Staff: Grants for	207.55	-	-	-
1.230.22.5666 Retirement: Staff: Grants fo	190.68	-	-	-
1.240.22.5666 Grp Med Ben: Staff: Grants	77.98	-	-	-
1.280.22.5666 SUTA: Staff: Grants for Prof	5.43	-	-	-
Total 200 Employee benefits	481.64	-	-	-
3-500 Purchased Services				
1.330.22.5666 Prof dev: Staff: Grants for P	1,788.00	-	-	-
Total 3-500 Purchased Services	1,788.00	-	-	-
800 Other objects				
1.860.25.5666 Indirect Costs-Non Rest Ce	275.70	-	-	-
Total 800 Other objects	275.70	-	-	-
Total Expenditures	5,269.32	-	-	-
Total 5666 Grants for Professional Learnin	-	-	-	-
5678 Teacher and Student Success Progra Revenue				
State restricted				
1.3500.5678. State Teacher & Student Suc	192,833.92	240,921.33	240,921.00	240,921.00
Total State restricted	192,833.92	240,921.33	240,921.00	240,921.00
Total Revenue	192,833.92	240,921.33	240,921.00	240,921.00
Expenditures				
100 Salaries & wages				
1.115.22.5678 Salaries-Sup & Dir: Staff: Te	9,299.64	41,314.11	41,339.00	41,339.00
1.131.10.5678 Salaries-Teachers: Instruct:	112,742.84	43,921.88	51,175.00	51,175.00
1.161.10.5678 Salaries-Aides: Instruct: Tea	-	2,300.00	2,500.00	2,500.00
Total 100 Salaries & wages	122,042.48	87,535.99	95,014.00	95,014.00
200 Employee benefits				
1.220.10.5678 SS & Med: Instruct: Teache	8,354.37	3,351.24	7,281.00	7,281.00
1.220.22.5678 SS & Med: Staff: Teacher &	708.60	3,156.70	2,500.00	2,500.00
1.230.10.5678 Retirement: Instruct: Teach	4,102.66	4,177.23	4,000.00	4,000.00
1.230.21.5678 Retirement: Student: Teach	-	-	1,000.00	1,000.00
1.230.22.5678 Retirement: Staff: Teacher	650.98	2,700.75	3,004.00	3,004.00
1.240.10.5678 Grp Med Ben: Instruct: Teac	23,624.97	7,919.72	15,893.00	15,893.00
1.240.22.5678 Grp Med Ben: Staff: Teache	201.36	528.52	500.00	500.00
1.270.10.5678 Workers Comp: Instruct: Te	283.78	152.60	586.00	586.00
1.270.22.5678 Workers Comp: Staff: Teach	40.58	146.35	200.00	200.00
1.280.10.5678 SUTA: Instruct: Teacher & S	129.11	38.08	187.00	187.00
1.280.22.5678 SUTA: Staff: Teacher & Stud	7.62	20.35	22.00	22.00
Total 200 Employee benefits	38,104.03	22,191.54	35,173.00	35,173.00
3-500 Purchased Services				
1.323.22.5678 Educational services: Staff:	7,590.00	8,090.00	8,090.00	8,090.00
1.330.22.5678 Professional development:	16,861.49	33,160.00	43,000.00	43,000.00
1.580.22.5678 Travel Expense: Staff: Teach	1,466.53	4,510.63	3,700.00	3,700.00
Total 3-500 Purchased Services	25,918.02	45,760.63	54,790.00	54,790.00
600 Supplies & materials				
1.610.10.5678 Supplies-Classroom: Instru	-	3,800.00	-	-

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
1.641.10.5678 Textbooks: Instruct: Teache	1,495.00	-	-	-
1.650.10.5678 Supplies-Comp & Tech: Ins	-	11,875.65	12,000.00	12,000.00
Total 600 Supplies & materials	1,495.00	15,675.65	12,000.00	12,000.00
Total Expenditures	187,559.53	171,163.81	196,977.00	196,977.00
900 Transfers IN/ (OUT), net				
1.5211.5678.5390 Txfr OUT from 5678 to 5	(5,274.39)	(69,757.52)	-	-
Total 900 Transfers IN/ (OUT), net	(5,274.39)	(69,757.52)	-	-
Total 5678 Teacher and Student Success P	-	-	43,944.00	43,944.00
5679 Student Health and Counseling Sup				
Revenue				
State restricted				
1.3500.5679. State Student Health and Co	45,335.92	48,368.77	45,100.96	45,100.96
Total State restricted	45,335.92	48,368.77	45,100.96	45,100.96
Total Revenue	45,335.92	48,368.77	45,100.96	45,100.96
Expenditures				
100 Salaries & wages				
1.141.21.5679 Salaries - Attend & Soc Wo	37,634.69	35,295.68	35,000.00	35,000.00
1.161.21.5679 Salaries-Aides: Student: Sc	-	2,626.05	-	-
Total 100 Salaries & wages	37,634.69	37,921.73	35,000.00	35,000.00
200 Employee benefits				
1.220.21.5679 SS & Med: Student: Stude	2,245.10	2,481.37	2,678.00	2,678.00
1.230.21.5679 Retirement: Student: Stude	2,457.04	3,634.64	3,432.00	3,432.00
1.240.21.5679 Grp Med Ben: Student: Stu	10,937.38	9,558.01	10,000.00	10,000.00
1.270.21.5679 Workers Comp: Student: St	159.51	127.69	220.00	220.00
1.280.21.5679 SUTA: Student: Student He	58.40	33.08	100.00	100.00
Total 200 Employee benefits	15,857.43	15,834.79	16,430.00	16,430.00
800 Other objects				
1.860.25.5679 Indirect Costs-Non Rest Ce	2,367.56	5,058.62	-	-
Total 800 Other objects	2,367.56	5,058.62	-	-
Total Expenditures	55,859.68	58,815.14	51,430.00	51,430.00
900 Transfers IN/ (OUT), net				
1.5200.5679.0005 Txfr IN to 5679 from 000	10,523.76	10,446.37	-	-
Total 900 Transfers IN/ (OUT), net	10,523.76	10,446.37	-	-
Total 5679 Student Health and Counselin	-	-	(6,329.04)	(6,329.04)
5813 Stipends and Future Educators				
Revenue				
State restricted				
1.3800.5813. State Stipends for Future Ed	6,000.00	6,500.00	6,500.00	6,500.00
Total State restricted	6,000.00	6,500.00	6,500.00	6,500.00
Total Revenue	6,000.00	6,500.00	6,500.00	6,500.00
Expenditures				
800 Other objects				
1.890.22.5813 Stipends for Future Educat	6,000.00	6,000.00	6,000.00	6,000.00
Total 800 Other objects	6,000.00	6,000.00	6,000.00	6,000.00

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Total Expenditures	6,000.00	6,000.00	6,000.00	6,000.00
Total 5813 Stipends and Future Educators	-	500.00	500.00	500.00
column AA Other State				
5644 STEM Endorsement Incentive				
Revenue				
State restricted				
1.3800.5644. State STEM Endorsement I	500.00	-	-	-
Total State restricted	500.00	-	-	-
Total Revenue	500.00	-	-	-
Expenditures				
100 Salaries & wages				
1.131.10.5644 Salaries-Teachers: Instruct	426.00	-	-	-
Total 100 Salaries & wages	426.00	-	-	-
200 Employee benefits				
1.220.10.5644 SS & Med: Instruct: STEM	32.43	-	-	-
1.230.10.5644 Retirement: Instruct: STE	29.82	-	-	-
1.240.10.5644 Grp Med Ben: Instruct: ST	10.91	-	-	-
1.280.10.5644 SUTA: Instruct: STEM End	0.84	-	-	-
Total 200 Employee benefits	74.00	-	-	-
Total Expenditures	500.00	-	-	-
Total 5644 STEM Endorsement Incentive	-	-	-	-
5655 Digital Teaching & Learning Progra				
Revenue				
State restricted				
1.3500.5655. State Digital Learning	33,754.90	28,498.70	28,498.70	28,498.70
Total State restricted	33,754.90	28,498.70	28,498.70	28,498.70
Total Revenue	33,754.90	28,498.70	28,498.70	28,498.70
Expenditures				
100 Salaries & wages				
1.131.10.5655 Salaries-Teachers: Instruct	25,500.00	24,999.96	25,000.00	25,000.00
Total 100 Salaries & wages	25,500.00	24,999.96	25,000.00	25,000.00
200 Employee benefits				
1.220.10.5655 SS & Med: Instruct: Digita	1,951.24	1,791.32	2,087.00	2,087.00
1.230.10.5655 Retirement: Instruct: Digit	983.40	2,500.05	2,521.00	2,521.00
1.240.10.5655 Grp Med Ben: Instruct: Di	5,209.59	6,592.19	7,218.00	7,218.00
1.270.10.5655 Workers Comp: Instruct:	34.96	91.14	160.00	160.00
1.280.10.5655 SUTA: Instruct: Digital Lea	75.71	15.97	100.00	100.00
Total 200 Employee benefits	8,254.90	10,990.67	12,086.00	12,086.00
Total Expenditures	33,754.90	35,990.63	37,086.00	37,086.00
900 Transfers IN/ (OUT), net				
1.5200.5655.0005 Txfr IN to 5640 from 00	-	7,491.93	-	-
Total 900 Transfers IN/ (OUT), net	-	7,491.93	-	-
Total 5655 Digital Teaching & Learning P	-	-	(8,587.30)	(8,587.30)
5673 E-Cigarette and Nicotine Preventio				

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Revenue				
Prior carryover				
1.9801.5673. Begin carryover-E-Cigarette	1,399.63	826.23	-	-
Total Prior carryover	1,399.63	826.23	-	-
State restricted				
1.3800.5673. E-Cigarette and Nicotine Pr	4,000.00	4,000.00	4,000.00	4,000.00
Total State restricted	4,000.00	4,000.00	4,000.00	4,000.00
Total Revenue	5,399.63	4,826.23	4,000.00	4,000.00
Expenditures				
100 Salaries & wages				
1.142.21.5673 Salaries-Guid Pers: Studen	3,000.00	3,000.00	3,000.00	3,000.00
Total 100 Salaries & wages	3,000.00	3,000.00	3,000.00	3,000.00
200 Employee benefits				
1.220.21.5673 SS & Med: Student: E-Cig	191.36	194.46	200.00	200.00
1.230.21.5673 Retirement: Student: E-Ci	209.97	300.00	250.00	250.00
1.240.21.5673 Grp Med Ben: Student: E-	928.24	659.56	675.00	675.00
1.270.21.5673 Workers Comp: Student: E	-	10.94	10.00	10.00
1.280.21.5673 SUTA: Student: E-Cig and	5.00	2.60	5.00	5.00
Total 200 Employee benefits	1,334.57	1,167.56	1,140.00	1,140.00
600 Supplies & materials				
1.610.10.5673 Supplies-Classroom: Instr	-	85.00	700.00	700.00
1.641.10.5673 Textbooks: Instruct: E-Cig	-	68.93	1,200.00	1,200.00
Total 600 Supplies & materials	-	153.93	1,900.00	1,900.00
800 Other objects				
1.860.25.5673 Indirect Costs-Non Rest C	238.83	504.74	-	-
Total 800 Other objects	238.83	504.74	-	-
Total Expenditures	4,573.40	4,826.23	6,040.00	6,040.00
Total 5673 E-Cigarette and Nicotine Prev	826.23	-	(2,040.00)	(2,040.00)
5677 Computer Science Initiative for Pu				
Revenue				
State restricted				
1.3500.5677. State Computer Science Ini	37,298.38	27,003.63	26,500.00	26,500.00
Total State restricted	37,298.38	27,003.63	26,500.00	26,500.00
Total Revenue	37,298.38	27,003.63	26,500.00	26,500.00
Expenditures				
100 Salaries & wages				
1.131.10.5677 Salaries-Teachers: Instruct	26,450.59	19,500.01	19,500.00	19,500.00
Total 100 Salaries & wages	26,450.59	19,500.01	19,500.00	19,500.00
200 Employee benefits				
1.220.10.5677 SS & Med: Instruct: Comp	2,219.57	1,145.58	1,000.00	1,000.00
1.230.10.5677 Retirement: Instruct: Com	2,093.35	1,708.31	1,771.00	1,771.00
1.240.10.5677 Grp Med Ben: Instruct: Co	4,448.12	4,568.42	3,600.00	3,600.00
1.270.10.5677 Workers Comp: Instruct: C	91.25	71.09	70.00	70.00
1.280.10.5677 SUTA: Instruct: Computer	47.68	10.22	10.00	10.00
Total 200 Employee benefits	8,899.97	7,503.62	6,451.00	6,451.00

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
800 Other objects				
1.860.25.5677 Indirect Costs-Non Rest-A	1,947.82	-	-	-
Total 800 Other objects	1,947.82	-	-	-
Total Expenditures	37,298.38	27,003.63	25,951.00	25,951.00
Total 5677 Computer Science Initiative f	-	-	549.00	549.00
5321 Discretionary				
Revenue				
State restricted				
1.3800.5321. State LEA Financial Systems	80,000.00	-	-	-
Total State restricted	80,000.00	-	-	-
Total Revenue	80,000.00	-	-	-
Expenditures				
3-500 Purchases Services				
1.350.25.5321 Technical service: Central:	80,000.00	-	-	-
Total 3-500 Purchases Services	80,000.00	-	-	-
Total Expenditures	80,000.00	-	-	-
Total 5321 Discretionary	-	-	-	-
5665 Grow Your Own Mentors				
Revenue				
State restricted				
1.3400.5665. State Grow Your Own	4,576.80	-	-	-
Total State restricted	4,576.80	-	-	-
Total Revenue	4,576.80	-	-	-
Expenditures				
100 Salaries & wages				
1.115.22.5665 Salaries-Sup & Dir: Staff:	1,000.00	-	-	-
Total 100 Salaries & wages	1,000.00	-	-	-
200 Employee benefits				
1.290.22.5665 Other Benefits: Staff: Gro	3,576.80	-	-	-
Total 200 Employee benefits	3,576.80	-	-	-
Total Expenditures	4,576.80	-	-	-
Total 5665 Grow Your Own Mentors	-	-	-	-
5608 School Based Mental Health Supple				
Revenue				
State restricted				
1.3800.5608 State School Based Mental	11,817.12	-	3,400.00	3,400.00
Total State restricted	11,817.12	-	3,400.00	3,400.00
Total Revenue	11,817.12	-	3,400.00	3,400.00
Expenditures				
100 Salaries & wages				
1.161.21.5608 Salaries-Aides: Student: S	10,376.61	-	-	-
Total 100 Salaries & wages	10,376.61	-	-	-
200 Employee benefits				

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
1.220.21.5608 SS & Med: Student: Scho	796.31	-	-	-
1.280.21.5608 SUTA: Student: School Bas	27.08	-	-	-
Total 200 Employee benefits	823.39	-	-	-
800 Other objects				
1.860.25.5608 Indirect Costs-Non Rest C	617.12	-	-	-
Total 800 Other objects	617.12	-	-	-
Total Expenditures	11,817.12	-	-	-
Total 5608 School Based Mental Health S	-	-	3,400.00	3,400.00
5659 Educator Professional Support Bon Revenue				
State restricted				
1.3400.5659. State Educator Professional	-	57,370.00	57,370.00	57,370.00
Total State restricted	-	57,370.00	57,370.00	57,370.00
Total Revenue	-	57,370.00	57,370.00	57,370.00
Expenditures				
100 Salaries & wages				
1.114.25.5659 Sal-SSSWA Business Admi	-	-	1,000.00	1,000.00
1.121.24.5659 Salaries- Prin & Asst: Sch	-	1,000.00	1,000.00	1,000.00
1.151.25.5659 Sal-Prof Office Personell:	-	2,000.00	2,000.00	2,000.00
1.152.24.5659 Salaries-Sec & Cler: SchA	-	2,000.00	2,000.00	2,000.00
1.161.10.5659 Salaries-Aides: Instruct: E	-	34,325.00	36,000.00	36,000.00
1.172.27.5659 Salaries-Bus Drivers:Trans:	-	1,750.00	1,875.00	1,875.00
1.181.26.5659 Salaries-operation-maint:	-	1,000.00	1,000.00	1,000.00
1.182.26.5659 Salaries-custdn-maint: O	-	1,400.00	2,975.00	2,975.00
1.184.25.5659 Salaries-Comp&Tech: Cen	-	1,000.00	1,000.00	1,000.00
1.191.31.5659 Salaries-Food Pers: Foods:	-	4,830.00	-	-
4.191.31.5659 Salaries-Food Pers: Foods:	-	-	4,925.00	4,925.00
Total 100 Salaries & wages	-	49,305.00	53,775.00	53,775.00
200 Employee benefits				
1.220.10.5659 SS & Med: Instruct: Educ	-	2,616.43	2,750.00	2,750.00
1.220.24.5659 SS & Med: SchAdmin: Ed	-	223.43	307.00	307.00
1.220.25.5659 SS & Med: Central: Educ P	-	229.20	154.00	154.00
1.220.26.5659 SS & Med: M&O: Educ Pr	-	183.54	228.00	228.00
1.220.27.5659 SS & Med:-Trans: Educ Pr	-	133.87	144.00	144.00
1.220.31.5659 SS & Med: Foods: Educ Pr	-	369.15	-	-
1.230.10.5659 Retirement: Instruct: Educ	-	467.44	500.00	500.00
1.230.24.5659 Retirement: SchAdmin: Ed	-	260.00	342.00	342.00
1.230.25.5659 Retirement: Central: Educ	-	300.00	300.00	300.00
1.230.26.5659 Retirement: M&O: Educ P	-	60.00	58.00	58.00
1.230.31.5659 Retirement: Foods: Educ P	-	100.00	-	-
1.240.10.5659 Grp Med Ben: Instruct: Ed	-	2,583.90	2,600.00	2,600.00
1.240.24.5659 Grp Med Ben: SchAdmin:	-	128.87	150.00	150.00
1.240.25.5659 Grp Med Ben: Central: Ed	-	24.39	30.00	30.00
1.240.26.5659 Grp Med Ben: M&O: Educ	-	6.77	10.00	10.00
1.240.31.5659 Grp Ins Ben: Foods: Educ	-	21.59	-	-
1.270.10.5659 Workers Comp: Instruct: E	-	250.00	250.00	250.00
1.270.24.5659 Workers Comp: SchAdmin	-	14.47	26.00	26.00
1.270.27.5659 Workers Comp: Trans: Edu	-	-	7.00	7.00

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025	2026	2026	2026
	Actuals	Actuals	Original Budget	Final Budget
1.280.10.5659 SUTA: Instruct: Educ Profe	-	68.41	100.00	100.00
1.280.24.5659 SUTA: SchAdmin: Educ Pr	-	3.91	10.00	10.00
1.280.25.5659 SUTA: Central: Educ Profe	-	3.99	5.00	5.00
1.280.26.5659 SUTA: M&O: Educ Profess	-	4.25	5.00	5.00
1.280.27.5659 SUTA: Trans: Educ Profess	-	3.50	5.00	5.00
1.280.31.5659 SUTA: Foods: Educ Profes	-	7.89	-	-
4.220.31.5659 SS & Med: Foods: Educ Pr	-	-	377.00	377.00
4.230.31.5659 Retirement: Foods: Educ P	-	-	93.00	93.00
4.240.31.5659 Grp Ins Ben: Foods: Educ	-	-	50.00	50.00
Total 200 Employee benefits	-	8,065.00	8,501.00	8,501.00
Total Expenditures	-	57,370.00	62,276.00	62,276.00
Total 5659 Educator Professional Support	-	-	(4,906.00)	(4,906.00)
Total column AA Other State	826.23	-	(11,584.30)	(11,584.30)
column AB Federal Other				
7380 ETI E-rate				
Revenue				
Federal restricted				
1.4300.7380. Federal ETI ERate	-	73,005.95	73,006.00	73,006.00
Total Federal restricted	-	73,005.95	73,006.00	73,006.00
Total Revenue	-	73,005.95	73,006.00	73,006.00
Expenditures				
600 Supplies & materials				
1.650.25.7380 Supplies-Comp & Tech: C	-	91,257.44	91,257.00	91,257.00
Total 600 Supplies & materials	-	91,257.44	91,257.00	91,257.00
Total Expenditures	-	91,257.44	91,257.00	91,257.00
900 Transfers IN/ (OUT), net				
1.5200.7380.0005 Txfr IN to 7380 from 00	-	18,251.49	-	-
Total 900 Transfers IN/ (OUT), net	-	18,251.49	-	-
Total 7380 ETI E-rate	-	-	(18,251.00)	(18,251.00)
Total column AB Federal Other	-	-	(18,251.00)	(18,251.00)
Total Restricted State or Federal (H) Sheet5	247,443.14	178,093.20	1,644,701.46	1,644,701.46

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Career Technology (C) Sheet3				
5901 College and Career Awareness				
Revenue				
Prior carryover				
1.9801.5901 Begin carryover - College &	-	3,136.57	-	-
Total Prior carryover	-	3,136.57	-	-
State restricted				
1.3100.5901. State Career & Tech Ed Add	5,903.00	-	-	-
Total State restricted	5,903.00	-	-	-
Total Revenue	5,903.00	3,136.57	-	-
Expenditures				
600 Supplies & materials				
1.610.10.5901 Supplies-Classroom: Instru	663.80	1,326.60	1,329.00	1,329.00
Total 600 Supplies & materials	663.80	1,326.60	1,329.00	1,329.00
800 Other objects				
1.860.25.5901 Indirect Costs- Non Rest: C	36.58	154.95	-	-
Total 800 Other objects	36.58	154.95	-	-
Total Expenditures	700.38	1,481.55	1,329.00	1,329.00
900 Transfers IN/ (OUT), net				
1.5211.5901.5390 Txfr OUT from 5901 to 5	(2,066.05)	-	-	-
Total 900 Transfers IN/ (OUT), net	(2,066.05)	-	-	-
Total 5901 College and Career Awareness	3,136.57	1,655.02	(1,329.00)	(1,329.00)
Total Career Technology (C) Sheet3	3,136.57	1,655.02	(1,329.00)	(1,329.00)

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

Special Populations (D) Sheet4
5344 Students At-Risk Add-On

Revenue

State restricted

1.3100.5344. State Students At-Risk Add-

Total State restricted

Total Revenue

Expenditures

100 Salaries & wages

1.115.22.5344 Salaries-Sup & Dir: Staff: St

1.131.10.5344 Salaries-Teachers: Instruct:

1.161.10.5344 Salaries-Aides: Instruct: Stu

Total 100 Salaries & wages

200 Employee benefits

1.220.10.5344 SS & Med: Instruct: Studen

1.220.22.5344 SS & Med: Staff: Students

1.230.10.5344 Retirement: Instruct: Stude

1.240.10.5344 Grp Med Ben: Instruct: Stu

1.270.10.5344 Workers Comp: Instruct: St

1.280.10.5344 SUTA: Instruct: Students At

1.280.22.5344 SUTA: Staff: Students At-Ris

Total 200 Employee benefits

3-500 Purchased Services

1.323.10.5344 Educational services: Instru

Total 3-500 Purchased Services

600 Supplies & materials

1.610.10.5344 Supplies-Classroom: Instru

1.641.10.5344 Textbooks: Instruct: Studen

Total 600 Supplies & materials

Total Expenditures

900 Transfers IN/ (OUT), net

1.5200.5344.0005 Txfr IN to 5344 from 000

1.5211.5344.5390 Txfr OUT from 5344 to 5

Total 900 Transfers IN/ (OUT), net

Total 5344 Students At-Risk Add-On

5331 5332 Gifted and Talented

Revenue

State restricted

1.3300.5331. State EHS Gifted and Talente

Total State restricted

Total Revenue

Expenditures

100 Salaries & wages

1.131.10.5331 Salaries-Teachers: Instruct:

Total 100 Salaries & wages

200 Employee benefits

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Revenue				
State restricted				
1.3100.5344. State Students At-Risk Add-	252,798.74	610,996.97	610,996.97	610,996.97
Total State restricted	252,798.74	610,996.97	610,996.97	610,996.97
Total Revenue	252,798.74	610,996.97	610,996.97	610,996.97
Expenditures				
100 Salaries & wages				
1.115.22.5344 Salaries-Sup & Dir: Staff: St	2,926.40	-	-	-
1.131.10.5344 Salaries-Teachers: Instruct:	12,452.33	95,521.27	90,000.00	90,000.00
1.161.10.5344 Salaries-Aides: Instruct: Stu	179,731.77	128,613.34	140,000.00	140,000.00
Total 100 Salaries & wages	195,110.50	224,134.61	230,000.00	230,000.00
200 Employee benefits				
1.220.10.5344 SS & Med: Instruct: Studen	14,505.90	16,786.70	31,258.00	31,258.00
1.220.22.5344 SS & Med: Staff: Students	223.87	-	-	-
1.230.10.5344 Retirement: Instruct: Stude	4,693.36	14,376.70	12,500.00	12,500.00
1.240.10.5344 Grp Med Ben: Instruct: Stu	12,047.71	22,074.25	21,863.00	21,863.00
1.270.10.5344 Workers Comp: Instruct: St	547.54	774.04	2,560.00	2,560.00
1.280.10.5344 SUTA: Instruct: Students At	373.65	277.52	815.00	815.00
1.280.22.5344 SUTA: Staff: Students At-Ris	5.85	-	-	-
Total 200 Employee benefits	32,397.88	54,289.21	68,996.00	68,996.00
3-500 Purchased Services				
1.323.10.5344 Educational services: Instru	25,127.32	10,485.20	10,000.00	10,000.00
Total 3-500 Purchased Services	25,127.32	10,485.20	10,000.00	10,000.00
600 Supplies & materials				
1.610.10.5344 Supplies-Classroom: Instru	1,270.73	500.70	1,500.00	1,500.00
1.641.10.5344 Textbooks: Instruct: Studen	3,907.31	6,197.09	7,000.00	7,000.00
Total 600 Supplies & materials	5,178.04	6,697.79	8,500.00	8,500.00
Total Expenditures	257,813.74	295,606.81	317,496.00	317,496.00
900 Transfers IN/ (OUT), net				
1.5200.5344.0005 Txfr IN to 5344 from 000	5,015.00	-	-	-
1.5211.5344.5390 Txfr OUT from 5344 to 5	-	(213,238.00)	-	-
Total 900 Transfers IN/ (OUT), net	5,015.00	(213,238.00)	-	-
Total 5344 Students At-Risk Add-On	-	102,152.16	293,500.97	293,500.97
5331 5332 Gifted and Talented				
Revenue				
State restricted				
1.3300.5331. State EHS Gifted and Talente	6,949.18	11,537.32	6,502.00	6,502.00
Total State restricted	6,949.18	11,537.32	6,502.00	6,502.00
Total Revenue	6,949.18	11,537.32	6,502.00	6,502.00
Expenditures				
100 Salaries & wages				
1.131.10.5331 Salaries-Teachers: Instruct:	5,499.99	8,264.59	5,500.00	5,500.00
Total 100 Salaries & wages	5,499.99	8,264.59	5,500.00	5,500.00
200 Employee benefits				

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
1.220.10.5331 SS & Med: Instruct: EHS Gif	395.22	606.56	317.00	317.00
1.230.10.5331 Retirement: Instruct: EHS G	384.96	826.44	544.00	544.00
1.240.10.5331 Grp Med Ben: Instruct: EHS	694.58	606.46	700.00	700.00
1.270.10.5331 Workers Comp: Instruct: EH	22.32	20.85	35.00	35.00
1.280.10.5331 SUTA: Instruct: EHS Gift&Ta	6.91	5.79	10.00	10.00
Total 200 Employee benefits	1,503.99	2,066.10	1,606.00	1,606.00
800 Other objects				
1.860.25.5331 Indirect Costs-NonRest: Ce	362.90	1,206.63	-	-
Total 800 Other objects	362.90	1,206.63	-	-
Total Expenditures	7,366.88	11,537.32	7,106.00	7,106.00
900 Transfers IN/ (OUT), net				
1.5200.5331.0005 Txfr IN to 5331 from 000	417.70	-	-	-
Total 900 Transfers IN/ (OUT), net	417.70	-	-	-
Total 5331 5332 Gifted and Talented	-	-	(604.00)	(604.00)
Total Special Populations (D) Sheet4	-	102,152.16	292,896.97	292,896.97

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Non-Instructional (J) Sheet7				
Food Service				
8000 Food Service				
Revenue				
Prior carryover				
4.9801.8000. Begin carryover- Food Serv	235,123.82	201,622.88	-	-
Total Prior carryover	235,123.82	201,622.88	-	-
Local other				
4.1610.8001. Income- Food Sales to Stu	56,539.41	50,735.13	52,200.00	52,200.00
4.1620.8001. Income- Food Sales to Adu	3,476.94	1,550.97	3,500.00	3,500.00
4.1690.8001. Income- Other Foodservice	1,091.84	514.31	1,100.00	1,100.00
4.1920.8001. Local Lunch Donations Inc	342.65	634.95	635.00	635.00
Total Local other	61,450.84	53,435.36	57,435.00	57,435.00
State restricted				
4.3800.8070. Income- State Liquor Contr	73,829.14	-	-	-
4.3805.8070. Income- State Liquor Tax	-	78,030.92	70,000.00	70,000.00
4.3810.8075. Income- Emergency Fundi	-	4,068.00	2,050.00	2,050.00
Total State restricted	73,829.14	82,098.92	72,050.00	72,050.00
Federal restricted				
4.4560.8071. Income- Federal Foodservi	37,249.46	38,863.55	37,000.00	37,000.00
4.4560.8072. Income- Federal Foodservi	196,646.69	210,367.52	200,000.00	200,000.00
4.4560.8074. Income- Federal Foodservi	68,179.08	76,954.88	70,000.00	70,000.00
4.4560.8075. Income- Federal Child & A	-	-	7,519.00	7,519.00
4.4970.8075. Federal USDA Commoditie	39,012.29	53,988.16	53,988.00	53,988.00
Total Federal restricted	341,087.52	380,174.11	368,507.00	368,507.00
Total Revenue	711,491.32	717,331.27	497,992.00	497,992.00
Expenditures				
100 Salaries & wages				
4.191.31.8001 Salaries-Food Pers: Foods:	177,218.03	201,493.94	205,000.00	205,000.00
Total 100 Salaries & wages	177,218.03	201,493.94	205,000.00	205,000.00
200 Employee benefits				
4.220.31.8001 SS & Med: Foods: Lunch	13,518.74	15,388.04	15,000.00	15,000.00
4.230.31.8001 Retirement: Foods: Lunch	5,211.15	7,730.82	7,200.00	7,200.00
4.240.31.8001 Grp Med Ben: Foods: Lun	3,957.53	2,260.76	4,000.00	4,000.00
4.270.31.8001 Workers Comp: Foods: Lu	697.88	676.54	500.00	500.00
4.280.31.8001 SUTA: Foods: Lunch	379.00	247.58	500.00	500.00
Total 200 Employee benefits	23,764.30	26,303.74	27,200.00	27,200.00
400 Purchased property Services				
4.330.31.8001 P&T Cont Prof Dev: Foods	2,013.00	735.09	1,200.00	1,200.00
4.340.31.8001 P&T Other Prof Svce: Foo	260.00	365.00	400.00	400.00
4.350.31.8001 P&T Technical Services: F	37.38	-	-	-
4.430.31.8001 Pur Rep & Mnt: Foods: Lu	5,863.39	11,088.55	12,000.00	12,000.00
4.580.31.8001 Travel Expense: Foods: Lu	1,908.55	2,228.16	2,000.00	2,000.00
Total 400 Purchased property Services	10,082.32	14,416.80	15,600.00	15,600.00
3-500 Purchased Services				
400 Purchased property Services				
4.442.31.8001 Rental-equip & vehicle:	1,248.40	1,088.69	1,300.00	1,300.00

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Total 400 Purchased property Service	<u>1,248.40</u>	<u>1,088.69</u>	<u>1,300.00</u>	<u>1,300.00</u>
500 Other Purchased Services	<u>126.25</u>	<u>175.30</u>	<u>200.00</u>	<u>200.00</u>
4.530.31.8001 Comm-Tel & Internet: Fo	<u>126.25</u>	<u>175.30</u>	<u>200.00</u>	<u>200.00</u>
Total 500 Other Purchased Services	<u>1,374.65</u>	<u>1,263.99</u>	<u>1,500.00</u>	<u>1,500.00</u>
Total 3-500 Purchased Services				
600 Supplies & materials				
4.610.31.8001 Supplies-Materials:Foods:	37,749.33	39,455.48	40,270.00	40,270.00
4.630.31.8001 Foods: Foods: Lunch	204,994.11	207,119.16	210,000.00	210,000.00
4.630.31.8075 Foods: Child & Adult Care	39,012.29	53,988.16	53,988.00	53,988.00
4.650.31.8001 Supplies-Comp & Tech: F	470.85	2,488.78	2,000.00	2,000.00
4.670.31.8001 Software: Foods: Lunch	1,790.00	580.00	1,000.00	1,000.00
Total 600 Supplies & materials	<u>284,016.58</u>	<u>303,631.58</u>	<u>307,258.00</u>	<u>307,258.00</u>
800 Other objects				
4.860.25.8001 Indirect Costs-UnRest: Fo	14,312.41	34,235.89	-	-
Total 800 Other objects	<u>14,312.41</u>	<u>34,235.89</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>510,768.29</u>	<u>581,345.94</u>	<u>556,558.00</u>	<u>556,558.00</u>
900 Transfers IN/ (OUT), net				
4.5200.8001.0005 Txfr In to 8001 from 00	1,290.60	-	-	-
Total 900 Transfers IN/ (OUT), net	<u>1,290.60</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 8000 Food Service	<u>202,013.63</u>	<u>135,985.33</u>	<u>(58,566.00)</u>	<u>(58,566.00)</u>
8079 Other Child Nutrition Programs				
Revenue				
State restricted				
4.4560.8079. Income- Federal Foodservi	29,383.12	24,095.66	26,000.00	26,000.00
Total State restricted	<u>29,383.12</u>	<u>24,095.66</u>	<u>26,000.00</u>	<u>26,000.00</u>
Total Revenue	<u>29,383.12</u>	<u>24,095.66</u>	<u>26,000.00</u>	<u>26,000.00</u>
Expenditures				
100 Salaries & wages				
4.191.31.8079 Salaries-Food Pers: Foods:	5,667.13	4,654.55	6,000.00	6,000.00
Total 100 Salaries & wages	<u>5,667.13</u>	<u>4,654.55</u>	<u>6,000.00</u>	<u>6,000.00</u>
200 Employee benefits				
4.220.31.8079 SS & Med: Foods: Other C	432.68	355.22	500.00	500.00
4.230.31.8079 Retirement: Foods: Other	176.63	227.92	233.00	233.00
4.240.31.8079 Grp Med Ben: Foods: Oth	99.58	61.88	113.00	113.00
4.270.31.8079 Workers Comp: Foods: Ot	23.78	13.23	-	-
4.280.31.8079 SUTA: Foods: Other Child	12.56	5.15	7.00	7.00
Total 200 Employee benefits	<u>745.23</u>	<u>663.40</u>	<u>853.00</u>	<u>853.00</u>
600 Supplies & materials				
4.610.31.8079 Supplies-Materials:Foods:	891.56	1,794.80	1,795.00	1,795.00
4.630.31.8079 Foods: Foods: Other Child	22,469.95	18,264.85	20,000.00	20,000.00
Total 600 Supplies & materials	<u>23,361.51</u>	<u>20,059.65</u>	<u>21,795.00</u>	<u>21,795.00</u>
Total Expenditures	<u>29,773.87</u>	<u>25,377.60</u>	<u>28,648.00</u>	<u>28,648.00</u>
Total 8079 Other Child Nutrition Progra	<u>(390.75)</u>	<u>(1,281.94)</u>	<u>(2,648.00)</u>	<u>(2,648.00)</u>
8084 Pandemic EBT Program				

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Revenue				
Federal restricted				
4.4560.8084. Income- Federal Foodservi	-	951.71	952.00	952.00
Total Federal restricted	-	951.71	952.00	952.00
Total Revenue	-	951.71	952.00	952.00
Expenditure				
100 Salaries & wages				
4.191.31.8084 Salaries-Food Pers: Foods:	-	719.26	-	-
Total 100 Salaries & wages	-	719.26	-	-
200 Employee benefits				
4.220.31.8084 SS & Med: Foods: CNP E	-	54.76	-	-
4.230.31.8084 Retirement: Foods: CNP E	-	71.93	-	-
4.240.31.8084 Grp Med Ben: Foods: CNP	-	3.43	-	-
4.280.31.8084 SUTA: Foods: CNP Emerg	-	0.72	-	-
Total 200 Employee benefits	-	130.84	-	-
800 Other objects				
4.860.25.8084 Indirect Costs-UnRest:Pan	-	101.61	-	-
Total 800 Other objects	-	101.61	-	-
Total Expenditure	-	951.71	-	-
Total 8084 Pandemic EBT Program	-	-	952.00	952.00
Total Food Service	201,622.88	134,703.39	(60,262.00)	(60,262.00)
Total Non-Instructional (J) Sheet7	201,622.88	134,703.39	(60,262.00)	(60,262.00)

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
ESEA (L) Sheet 8				
7801 Fed ESEA Title I A				
7801 Title I A				
Revenue				
Federal restricted				
1.4800.7801. Federal TITLE IA Econ Disa	130,164.48	376,977.66	365,000.00	365,000.00
Total Federal restricted	130,164.48	376,977.66	365,000.00	365,000.00
Total Revenue	130,164.48	376,977.66	365,000.00	365,000.00
Expenditures				
100 Salaries & wages				
1.115.22.7801 Salaries-Sup & Dir: Staff:	29,660.40	32,513.85	34,437.50	34,437.50
1.131.10.7801 Salaries-Teachers: Instruct	3,546.06	15,699.98	15,700.00	15,700.00
1.161.10.7801 Salaries-Aides: Instruct: Ti	83,521.04	259,994.91	265,000.00	265,000.00
Total 100 Salaries & wages	116,727.50	308,208.74	315,137.50	315,137.50
200 Employee benefits				
1.220.10.7801 SS & Med: Instruct: Title I	6,628.68	20,645.73	21,000.00	21,000.00
1.220.22.7801 SS & Med: Staff: Title I	2,269.00	2,487.31	2,507.00	2,507.00
1.230.10.7801 Retirement: Instruct: Title	1,101.52	5,120.56	4,500.00	4,500.00
1.240.10.7801 Grp Med Ben: Instruct: Titl	842.70	22,619.44	20,000.00	20,000.00
1.240.22.7801 Grp Med Ben: Staff: Title I	200.88	34.08	40.00	40.00
1.270.10.7801 Workers Comp: Instruct: T	166.42	980.16	100.00	100.00
1.270.22.7801 Workers Comp: Staff: Title	112.09	91.33	250.00	250.00
1.280.10.7801 SUTA: Instruct: Title I	89.33	430.00	500.00	500.00
1.280.22.7801 SUTA: Staff: Title I	39.60	47.52	66.00	66.00
Total 200 Employee benefits	11,450.22	52,456.13	48,963.00	48,963.00
600 Supplies & materials				
1.610.10.7801 Supplies-Classroom: Instr	-	3,124.90	3,300.00	3,300.00
1.641.10.7801 Textbooks: Instruct: TITLE	-	3,526.95	35,000.00	35,000.00
1.650.10.7801 Supplies-Comp & Tech: In	-	1,470.01	2,000.00	2,000.00
Total 600 Supplies & materials	-	8,121.86	40,300.00	40,300.00
800 Other objects				
1.870.25.7801 Indirect Costs-Rest: Centr	1,986.76	18,660.61	-	-
Total 800 Other objects	1,986.76	18,660.61	-	-
Total Expenditures	130,164.48	387,447.34	404,400.50	404,400.50
900 Transfers IN/ (OUT), net				
1.5200.7801.7890 Txfr IN to 7801 from 78	-	10,469.68	-	-
Total 900 Transfers IN/ (OUT), net	-	10,469.68	-	-
Total 7801 Title I A	-	-	(39,400.50)	(39,400.50)
7801.1 Title IA Parent Engagement				
Revenue				
Federal Restricted				
1.4801.7801.1 Federal TITLE IA Other	-	13,314.19	-	-
Total Federal Restricted	-	13,314.19	-	-
Total Revenue	-	13,314.19	-	-
Expenditures				
100 Salaries & wages				

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
1.161.10.7801.1 Salaries-Aides: Instruct:	-	2,480.70	1,000.00	1,000.00
Total 100 Salaries & wages	-	2,480.70	1,000.00	1,000.00
200 Employee benefits	-	189.74	50.00	50.00
1.220.10.7801.1 SS & Med: Instruct: Title	-	2.50	1.00	1.00
1.280.10.7801.1 SUTA: Instruct: Title IA A	-	192.24	51.00	51.00
Total 200 Employee benefits	-	-	-	-
800 Other objects	-	641.25	-	-
1.870.25.7801.1 Indirect Costs-Rest: Cen	-	641.25	-	-
Total 800 Other objects	-	-	-	-
3-500 Purchased Services	-	10,000.00	-	-
1.330.22.7801.1 Professional developme	-	10,000.00	-	-
Total 3-500 Purchased Services	-	13,314.19	1,051.00	1,051.00
Total Expenditures	-	-	(1,051.00)	(1,051.00)
Total 7801.1 Title IA Parent Engagement	-	-	(40,451.50)	(40,451.50)
Total 7801 Fed ESEA Title I A	-	-	-	-
7860 Fed ESEA Title II A - Teacher Quality	-	-	-	-
Revenue	-	-	-	-
Federal restricted	18,285.00	25,754.95	25,755.00	25,755.00
1.4800.7860. Federal TITLE IIA Impr Teach	18,285.00	25,754.95	25,755.00	25,755.00
Total Federal restricted	18,285.00	25,754.95	25,755.00	25,755.00
Total Revenue	-	-	-	-
Expenditures	-	-	-	-
100 Salaries & wages	15,176.36	19,514.52	19,515.00	19,515.00
1.115.22.7860 Salaries-Sup & Dir: Staff: Ti	15,176.36	19,514.52	19,515.00	19,515.00
Total 100 Salaries & wages	-	-	-	-
200 Employee benefits	1,156.63	1,491.46	1,491.00	1,491.00
1.220.22.7860 SS & Med: Staff: Title II	1,062.40	3,239.04	1,575.00	1,575.00
1.230.22.7860 Retirement: Staff: Title II	528.59	195.15	500.00	500.00
1.240.22.7860 Grp Med Ben: Staff: Title II	64.96	61.19	101.00	101.00
1.270.22.7860 Workers Comp: Staff: Title I	16.97	13.16	30.00	30.00
1.280.22.7860 SUTA: Staff: Title II	2,829.55	5,000.00	3,697.00	3,697.00
Total 200 Employee benefits	-	-	-	-
800 Other objects	279.09	1,240.43	-	-
1.870.25.7860 Indirect Costs-Rest: Central	279.09	1,240.43	-	-
Total 800 Other objects	18,285.00	25,754.95	23,212.00	23,212.00
Total Expenditures	-	-	2,543.00	2,543.00
Total 7860 Fed ESEA Title II A - Teacher Q	-	-	-	-
7880 Fed ESEA Title III A - English Langua	-	-	-	-
Revenue	-	-	-	-
Federal restricted	2,278.94	-	-	-
1.4800.7880. Federal- Title IIIA ELA	2,278.94	-	-	-
Total Federal restricted	2,278.94	-	-	-
Total Revenue	-	-	-	-
Expenditures	-	-	-	-

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
100 Salaries & wages				
1.131.10.7880 Salaries-Teachers: Instruct:	2,080.00	-	-	-
Total 100 Salaries & wages	2,080.00	-	-	-
200 Employee benefits				
1.220.10.7880 SS & Med: Instruct: Title III	159.12	-	-	-
1.270.10.7880 Workers Comp: Instruct: Tit	0.88	-	-	-
1.280.10.7880 SUTA: Instruct: Title IIIA	4.16	-	-	-
Total 200 Employee benefits	164.16	-	-	-
800 Other objects				
1.870.25.7880 Indirect Costs-Rest: Central	34.78	-	-	-
Total 800 Other objects	34.78	-	-	-
Total Expenditures	2,278.94	-	-	-
Total 7880 Fed ESEA Title III A - English La	-	-	-	-
7893 Stronger Connections				
Revenue				
Federal restricted				
1.4800.7893. Federal Stronger Connectio	55,019.45	-	-	-
Total Federal restricted	55,019.45	-	-	-
Total Revenue	55,019.45	-	-	-
Expenditures				
100 Salaries & wages				
1.141.21.7893 Salaries-Guid Pers: Student:	9,062.88	-	-	-
1.161.10.7893 Salaries-Aides: Instruct: Str	24,129.87	-	-	-
1.161.21.7893 Salaries-Aides: Student: Str	12,622.79	-	-	-
Total 100 Salaries & wages	45,815.54	-	-	-
200 Employee benefits				
1.220.10.7893 SS & Med: Instruct: Strong	1,845.97	-	-	-
1.220.21.7893 SS & Med: Student: Stonge	1,789.58	-	-	-
1.230.21.7893 Retirement: Student: Ston	984.07	-	-	-
1.240.10.7893 Grp Med Ben: Instruct: Stro	170.44	-	-	-
1.240.21.7893 Grp Med Ben: Student: Stro	2,908.19	-	-	-
1.270.10.7893 Workers Comp: Instruct: Str	97.98	-	-	-
1.270.21.7893 Workers Comp: Student: St	90.37	-	-	-
1.280.10.7893 SUTA: Instruct: Stronger Co	60.39	-	-	-
1.280.21.7893 SUTA: Student: Stronger Co	53.01	-	-	-
Total 200 Employee benefits	8,000.00	-	-	-
600 Supplies & materials				
1.610.21.7893 Supplies-Classroom: Instru	364.13	-	-	-
Total 600 Supplies & materials	364.13	-	-	-
800 Other objects				
1.870.25.7893 Indirect Costs-Rest: Central	839.78	-	-	-
Total 800 Other objects	839.78	-	-	-
Total Expenditures	55,019.45	-	-	-
Total 7893 Stronger Connections	-	-	-	-
7890 Supporting Effective Instr				

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Revenue				
Federal restricted				
1.4800.7890 Federal TITLE IV Repurposed	10,625.70	10,469.68	10,469.00	10,469.00
Total Federal restricted	10,625.70	10,469.68	10,469.00	10,469.00
Total Revenue	10,625.70	10,469.68	10,469.00	10,469.00
Expenditures				
100 Salaries & wages				
1.161.10.7890 Salaries-Aides: Instruct: Titl	9,000.00	-	-	-
Total 100 Salaries & wages	9,000.00	-	-	-
200 Employee benefits				
1.220.10.7890 SS & Med: Instruct: Title IV	720.43	-	-	-
1.270.10.7890 Workers Comp: Instruct: Tit	500.00	-	-	-
1.280.10.7890 SUTA: Instruct: Title IV A re	243.09	-	-	-
Total 200 Employee benefits	1,463.52	-	-	-
800 Other objects				
1.870.25.7890 Indirect Costs-Rest: Central	162.18	-	-	-
Total 800 Other objects	162.18	-	-	-
Total Expenditures	10,625.70	-	-	-
900 Transfers IN/ (OUT), net				
1.5210.7890.7801 Txfr OUT from 7890 to 7	-	(10,469.68)	-	-
Total 900 Transfers IN/ (OUT), net	-	(10,469.68)	-	-
Total 7890 Supporting Effective Instr	-	-	10,469.00	10,469.00
Column AE CARES Act				
7225 ESSER III ARPA				
7225 ESSER III ARPA Program				
Revenue				
Federal restricted				
1.4200.7225. Federal ESSER III ARPA Pr	2,778.83	-	-	-
Total Federal restricted	2,778.83	-	-	-
Total Revenue	2,778.83	-	-	-
Expenditures				
600 Supplies & materials				
1.641.10.7225 Textbooks: Instruct: ESSE	2,633.71	-	-	-
Total 600 Supplies & materials	2,633.71	-	-	-
800 Other objects				
1.860.25.7225 Indirect Costs-Non Rest:	145.12	-	-	-
Total 800 Other objects	145.12	-	-	-
Total Expenditures	2,778.83	-	-	-
Total 7225 ESSER III ARPA Program	-	-	-	-
7225.1 ARP FAMILY ENGAGEMENT				
Revenue				
Federal restricted				
1.4200.7225.1 Federal ESSER III ARPA P	32,243.86	-	-	-
Total Federal restricted	32,243.86	-	-	-

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Total Revenue	<u>32,243.86</u>	-	-	-
Expenditures				
100 Salaries & wages				
1.131.10.7225.1 Salaries-Teachers: Instr	25,760.00	-	-	-
Total 100 Salaries & wages	<u>25,760.00</u>	-	-	-
200 Employee benefits				
1.220.10.7225.1 SS & Med: Instruct: ES	1,908.22	-	-	-
1.230.10.7225.1 Retirement: Instruct: ES	1,438.24	-	-	-
1.240.10.7225.1 Grp Med Ben: Instruct:	1,381.26	-	-	-
1.280.10.7225.1 SUTA: Instruct: ESSER II	72.28	-	-	-
Total 200 Employee benefits	<u>4,800.00</u>	-	-	-
800 Other objects				
1.860.25.7225.1 Indirect Costs-Non Res	1,683.86	-	-	-
Total 800 Other objects	<u>1,683.86</u>	-	-	-
Total Expenditures	<u>32,243.86</u>	-	-	-
Total 7225.1 ARP FAMILY ENGAGEMENT	-	-	-	-
Total 7225 ESSER III ARPA	-	-	-	-
Total Column AE CARES Act	-	-	-	-
Total ESEA (L) Sheet 8	-	-	<u>(27,439.50)</u>	<u>(27,439.50)</u>

Gateway Preparatory Academy
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Actuals	2026 Actuals	2026 Original Budget	2026 Final Budget
Prior Carryover Offset				
1.9802.3000. Begin carryover- State - offset	(62,234.28)	(261,825.94)	-	-
Total Prior Carryover Offset	(62,234.28)	(261,825.94)	-	-
Total Net	1,781,540.71	2,728,544.92	247,777.97	247,777.97
9803 ending				
1.9860.1. Non-Spendable - Inventories & Prep	68,365.63	68,365.63		
1.9860.2. Non-Spendable - Inventories & Prep	(68,365.63)	(68,365.63)		
1.9870.1. Debt service restriction	174,216.00	174,216.00		
1.9870.2. Debt service restriction offset	(174,216.00)	(174,216.00)		
Total 9803 ending	-	-		

Noticing a Meeting

- Post with at least **24 hour notice**.
 - on the Public Notice Website (PNM)
 - at anchor (meeting) location
- Notices include
 - agenda
 - date
 - time
 - place of the meeting
- Agenda should have "reasonable specificity." Include discussion items, action items, public comment, and if there will be a closed meeting.
- Post a yearly calendar of regular meetings on the PNM.

Emergency Meetings

- Use **ONLY** for true emergencies when 24 hours notice cannot be given.
- A majority of the board must approve holding the meeting.
- Post as early as possible.
- Agenda includes topics to be considered so that action can be taken.
- Calling a meeting outside the published calendar is **NOT** an emergency meeting.

Holding the Meeting

- Meetings are valid only with a simple majority of board members present.
- Take minutes.
- Record audio in full. Do not edit.

Electronic Meetings

- Electronic meetings are allowed if the school has a policy allowing them.
- The public must have a way to connect and participate in the meeting.
- An anchor location must be provided for public that wish to participate unless there are health and safety concerns raised by the Chair.
- The Chair requires a person to identify themselves if they participate and/or vote.



UTAH ASSOCIATION OF
PUBLIC CHARTER SCHOOLS

OPMA Code:

[https://le.utah.gov/xcode/Title52/
Chapter4/52-4.html](https://le.utah.gov/xcode/Title52/Chapter4/52-4.html)

Meeting Minutes & Recording

- Minutes are vital and should clearly capture what happened in the meeting.
- Minutes must include:
 - Date, time, and place of meeting
 - The names of members present and absent
 - The substance of matters proposed, discussed, or decided which may include a summary of comments made by members
 - A record, by individual member, of each vote taken by the body
 - The name and substance of comment from each person providing public comment
 - Any other information requested by the members to be entered into the minutes
- Minutes must be posted:
 - PENDING: within 30 days of the meeting clearly marked as PENDING
 - APPROVED: within 3 days of approval and include any public materials distributed at the meeting
- Recordings must be posted:
 - Within 3 days of the meeting
 - Must be unedited
 - Must be labeled with date, time, and place of the meeting

Open and Public Meetings Act

The Utah Open and Public Meetings Act is designed to ensure that governmental decisions are made transparently, publicly, and accountably. Public bodies must provide advance notice, allow public access, maintain records, limit closed meetings to specific circumstances, and avoid private coordination that undermines open government.

Closed Meetings

- A closed meeting is allowable if:
 - the closed meeting was noticed in the open meeting agenda
 - a quorum of members is present
 - two-thirds of the members present approve closing the meeting
- Actions to close a meeting:
 - Record the following in open meeting minutes and recording:
 - Specific reason for going into closed meeting
 - Roll call vote of members for or against going into closed meeting
 - Location of closed meeting
 - Pause open meeting recording and minutes
 - Start a new recording for the closed meeting. You may take minutes in the closed meeting.
 - Closed meeting recording and minutes must include:
 - Date, time, and place of meeting
 - Names of members present and absent
 - Names of others in closed meeting unless it would infringe on the confidentiality of the purpose of closing the meeting.
- A meeting may be closed to discuss:
 - An individual's character, competence, physical or mental health
 - Strategy session to discuss pending or imminent litigation
 - Strategy session to discuss purchase, sale, or lease of property
 - Discussion of deployment of security personnel, devices, or systems
 - Investigative proceedings regarding allegations of criminal misconduct
- The **ONLY** vote allowable in a closed meeting is to close the closed meeting and return to the open meeting.
- Any action decided in the closed meeting must be voted on in the open meeting. If there is no action, it is helpful to note in the open meeting minutes.
- You may not interview a person for an **elected** board position in closed meeting.
- Retain unedited recording and minutes permanently. They are protected but can be requested by a court order.

Best Practices

- The guiding principle is to make it **easy for the public to participate!**
- Notice meetings well in advance of the required 24 hour notice.
- Use emergency meeting notice for true emergencies, not because you forgot to post on time. Move the meeting back if you miss the 24 hour posting requirement.
- Mark pending minutes appropriately and post in a timely manner.
- Use the PMN to store all your recordings, minutes, agendas, meeting handouts.
- Include a link in the agenda if your meeting has electronic participation.
- If a quorum of board members gathers at a school social event, have someone walk away to avoid the appearance of impropriety.
- Don't use email/text/google docs to share/discuss things as a board.
- Have at least two people with access to the PMN available to post meeting notices.
- Participate in yearly training as required and train new board members as soon as they join the board.

Expansion and Growth

82%

Design Team

\$188,107.75/
\$230,000.00



60%

GC

\$4,179,995.40/
\$6,949,032.00



130%

Permits

\$20,577,300/
\$26,952,500



23%

Contingency

\$65,801.90/
\$282,209.00



Bullying, Cyberbullying, Harassment, Hazing, and Retaliation Policy

1. Purpose

- ~~1.1. Gateway Preparatory Academy prohibits bullying, cyberbullying, harassment, hazing, and retaliation in compliance with Utah Code §53G-9-605 and Administrative Rule R277-613. These actions are not tolerated on school grounds, at school events, or online if they create a hostile environment or interfere with school operations.~~
- 1.1. Gateway Preparatory Academy prohibits bullying, cyberbullying, harassment, hazing, abusive conduct, and retaliation in compliance with Utah Code Sections 53G-9-601 through 53G-9-607 and Utah Administrative Rule R277-613. These actions are not tolerated on school grounds, at school sponsored activities, during school related transportation, or through technology when the conduct falls within the school's lawful authority.
- 1.2. **Disciplinary Actions:**
- 1.2.1. Students violating this policy face suspension, expulsion (Utah Code §53G-8-205), or loss of extracurricular privileges.
- 1.2.2. Employees violating this policy may face termination per state law and U.S. Department of Education guidelines. Gateway Preparatory Academy is committed to preventing, investigating, and addressing incidents to maintain a safe and respectful school environment.

2. Definitions

- ~~2.1. **Abusive Conduct:** verbal, nonverbal, or physical conduct of a parent or student directed toward a school employee or student that, based on its severity, nature, and frequency of occurrence, a reasonable person would determine:~~
- 2.1. **Abusive Conduct:** verbal, nonverbal, or physical conduct of a parent or student directed toward a school employee that, based on its severity, nature, and frequency of occurrence, a reasonable person would determine is intended to cause intimidation, humiliation, or unwarranted distress. A single act does not constitute abusive conduct.
- ~~2.1.1. Is intended to cause intimidation, humiliation, or unwarranted distress;~~
- ~~2.1.2. results in substantial physical or psychological harm as a result of intimidation, humiliation, or unwarranted distress; or~~
- ~~2.1.3. exploits an employee's known physical or psychological disability~~
- ~~2.1.3.1. a single act does not constitute abusive conduct unless it is an especially severe and egregious act that meets the standard under Subsection (A)(1),(2), or (3) of state law 53G-9-601.~~

~~2.2. Bullying: a school employee or student intentionally committing abusive conduct against a school employee or student that a reasonable person under the circumstances should know or reasonably foresee will have the effect of:~~

2.2. **Bullying:** student bullying or staff bullying as defined in this section.

2.2.1. Staff Bullying: a school employee, with intent to cause harm, repeatedly committing a written, verbal, or physical act against a student or another school employee, or engaging in a single egregious act toward another employee involving an imbalance of power, that creates an environment a reasonable person would find hostile, threatening, or humiliating and substantially interferes with a student's educational performance or an employee's professional performance, opportunities, or benefits.

2.2.1.1. Staff bullying does not include ordinary teasing, horseplay, argument, peer conflict, reasonable correction of behavior by a school employee, or reasonable coaching strategies and techniques.

2.2.2. Student Bullying: one or more students, with intent to cause harm, repeatedly committing a written, verbal, or physical act against another student, or engaging in a single egregious act toward another student involving an imbalance of power, that creates an environment a reasonable person would find hostile and interferes with the student's educational performance, opportunities, or benefits.

2.2.2.1. Student bullying does not include ordinary teasing, horseplay, argument, peer conflict, reasonable correction of behavior by a school employee, or reasonable coaching strategies and techniques.

~~2.2.1. causing physical or emotional harm to the school employee or student;~~

~~2.2.2. causing damage to the school employee's or student's property;~~

~~2.2.3. placing the school employee or student in reasonable fear of:~~

~~2.2.4. harm to the school employee's or student's physical or emotional well-being; or~~

~~2.2.4.1. damage to the school employee's or student's property;~~

~~2.2.4.2. creating a hostile, threatening, humiliating, or abusive educational environment due to:~~

~~2.2.4.2.1. the pervasiveness, persistence, or severity of the actions; or~~

~~2.2.4.2.2. a power differential between the bully and the target; or~~

~~2.2.4.3. substantially interfering with a student having a safe school environment that is necessary to facilitate educational performance, opportunities, or benefits.~~

~~2.2.5. The conduct described above constitutes bullying, regardless of whether the person against whom the conduct is committed directed, consented to, or acquiesced in, the conduct.~~

~~2.2.6. In addition to the above, Gateway Preparatory Academy considers bullying to be aggressive behavior that:~~

~~2.2.6.1. is intended to cause distress and harm;~~

~~2.2.6.2. — exists in a relationship in which there is an imbalance of power and strength; and~~

~~2.2.6.3. — is repeated over time.~~

2.3. **Civil Rights Violation:** bullying (including cyberbullying), harassing, or hazing that is targeted at a federally protected class.

2.4. **Cyberbullying:** using the Internet, a cell phone, or another device to send or post text, video, or an image with the intent or knowledge, or with reckless disregard, that the text, video, or image will hurt, embarrass, or threaten an individual, regardless of whether the individual directed, consented to, or acquiesced in the conduct, or voluntarily accessed the electronic communication.

2.4.1. Allegation: a claim that a person engaged in prohibited conduct that has not yet been verified through a formal process.

2.4.2. Incident: a verified occurrence of bullying, cyberbullying, hazing, or retaliation.

2.4.3. Verification: a determination that an allegation has been substantiated through a formal investigation process.

2.5. **Disruptive Student Behavior:** same as the term defined in Utah Code Subsection 53G-8-210(1)(a).

2.5.1. disruptive student behavior includes:

2.5.1.1. the grounds for suspension or expulsion described in Utah Code Section 53G-8-205 and

2.5.1.2. the following conduct described in Utah Code Subsection 53G-8-209 (2)(b):

2.5.1.2.1. use of foul, abusive, or profane language while engaged in school-related activities;

2.5.1.2.2. illicit use, possession, or distribution of controlled substances or drug paraphernalia, and the use, possession, or distribution of an electronic cigarette as defined in Utah Code Section 76-10-101, tobacco, or alcoholic beverages contrary to law; and

2.5.1.2.3. hazing, demeaning, or assaultive behavior, whether consensual or not, including behavior involving physical violence, restraint, improper touching, or inappropriate exposure of body parts not normally exposed in public settings, forced ingestion of any substance, or any act which would constitute a crime against a person or public order under Utah law.

2.6. **Federally Protected Class:** any group protected from discrimination under federal law.

2.6.1. Title VI of the Civil Rights Act of 1964 prohibits discrimination on the basis of race, color, or national origin.

2.6.2. Title IX of the Education Amendments of 1972 prohibits discrimination on the basis of sex.

2.6.3. Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act of 1990 prohibits discrimination on the basis of disability.

2.6.4. Other areas included under these acts include religion, gender identity, and sexual orientation.

2.7. **Harassment:** repeatedly communicating to another individual, in an objectively demeaning or disparaging manner, statements that contribute to a hostile learning or work environment for the individual. This includes rumor spreading and social aggression intended to demean and disparage another individual and that contributes to a hostile environment for that individual.

~~2.8. Hazing: intentionally or knowingly committing an act that:~~

2.8. **Hazing:** a school employee or student intentionally, knowingly, or recklessly committing an act, or causing another individual to commit an act, toward a school employee or student that endangers the mental or physical health or safety of the school employee or student and is connected to initiation into, admission into, affiliation with, holding office in, or participation in a school or school sponsored team, organization, program, club, or event.

~~2.8.1. endangers the physical health or safety of a school employee or student;~~

2.8.1. Hazing includes physical brutality; consumption of food, an alcoholic product, a drug, or another substance; other physical activity that endangers mental or physical health or safety; sleep deprivation; extended isolation from social contact; or conduct that subjects a school employee or student to extreme embarrassment, shame, humiliation, or mental stress.

~~2.8.1.1. involves any brutality of a physical nature such as whipping, beating, branding, calisthenics, bruising, electric shocking, placing of a harmful substance on the body, or exposure to the elements;~~

~~2.8.1.2. involves the consumption of any food, liquor, drug, or other substance;~~

~~2.8.1.3. involves other physical activity that endangers the physical health and safety of a school employee or student; or~~

~~2.8.1.4. involves physically obstructing a school employee's or student's freedom to move; and~~

~~2.8.2. is done for the purpose of initiation or admission into, affiliation with, holding office in, or as a condition for, membership or acceptance, or continued membership or acceptance, in any school or school sponsored team, organization, program, or event; or~~

2.8.2. Hazing includes conduct committed as a condition of membership or acceptance, or directed toward an individual whom the person committing the act knows is a member of or candidate for membership in a school or school sponsored team, organization, program, club, or event in which the person committing the act participates.

~~2.8.3. if the person committing the act against a school employee or student knew that the school employee or student is a member of, or candidate for, membership with a school, or school sponsored team, organization, program, or event to which the person committing the act belongs to or participates in.~~

~~2.8.4. The conduct described in Subsection "F" constitutes hazing, regardless of whether the person against whom the conduct is committed directed, consented to, or acquiesced in, the conduct.~~

2.8.4. Conduct described in this definition constitutes hazing regardless of whether the person against whom the conduct is committed directed, consented to, or acquiesced in the conduct.

~~2.9. **Parent:** a student's guardian.~~

2.9. **Parent:** a parent or legal guardian.

~~2.10. **Restorative Justice Practice:** a discipline practice designed to enhance school safety, reduce school suspensions, and limit referrals to court, and is designed to help minors take responsibility for and repair the harm of behavior that occurs in school.~~

2.10. **Restorative Justice Practice:** a discipline practice that brings together students, school personnel, families, and community members to resolve conflict, address disruptive behavior, promote positive relationships, and support healing.

2.10.1. **Accountability Practice:** an evidence based practice that increases academic outcomes, decreases behavior that disrupts the learning environment, and holds students responsible for repairing harm and providing restitution when appropriate.

2.10.2. **Action Plan:** a process developed to address a verified incident of bullying, cyberbullying, hazing, or retaliation.

~~2.11. **Retaliation:** an act of communication intended:~~

2.11. **Retaliation:** an act or communication intended as retribution against a person for reporting bullying, cyberbullying, hazing, harassment, abusive conduct, or retaliation, or intended to improperly influence the investigation of or response to a report.

2.11.1. as retribution against a person for reporting bullying, cyberbullying, harassment, or hazing; or

2.11.2. to improperly influence the investigation of, or the response to, a report of bullying or hazing.

~~2.12. **School:** any public elementary or secondary school or charter school~~

2.12. **School:** a public elementary or secondary school, including a charter school.

2.12.1. **School Board:** the Gateway Preparatory Academy governing board.

2.12.2. **School Designee:** the administrator or other individual assigned to receive and investigate allegations, provide required notifications, and oversee action plans.

2.12.3. **LEA Designee:** the individual designated by Gateway Preparatory Academy to provide or coordinate investigator training, oversee and monitor action plans, assist with case specific needs, and serve as liaison to the Utah State Board of Education.

2.12.4. **School Grounds:** a school building; property owned, leased, or used by the school for a school sponsored activity, function, program, instruction, or training; and school related transportation vehicles.

2.12.5. **School Sponsored Activity:** an activity, fundraising event, club, camp, clinic, performance, contest, athletic competition, demonstration, display, or other event authorized by the school and managed, supervised, supported, subsidized, or hosted using school personnel, facilities, equipment, or funds.

2.13. **School employee:**

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.

- 2.13.1. school teachers;
- 2.13.2. school staff;
- 2.13.3. school administrators; and
- 2.13.4. all others employed, directly or indirectly, by the school.

~~2.14. **Volunteer:** a person on the approved Volunteer List who is working at the school under the supervision of school staff.~~

2.14. **Volunteer:** a nonemployee with significant, unsupervised access to students in connection with a school assignment. Gateway Preparatory Academy may apply training and reporting requirements more broadly to other approved volunteers.

3. Training

~~3.1. All students, staff, and volunteers at Gateway Preparatory Academy will receive annual training from a qualified professional regarding bullying, cyberbullying, harassment, hazing.~~

3.1. Gateway Preparatory Academy will ensure that students, employees, coaches, and covered volunteers receive training from qualified individuals regarding bullying, cyberbullying, harassment, hazing, abusive conduct, retaliation, civil rights protections, free speech, safe digital citizenship, reporting, intervention, and potential discipline.

3.1.1. This training will address:

- 3.1.1.1. overt aggression that may include physical fighting such as punching, shoving, kicking, and verbal threatening behavior, such as name-calling, or both physical and verbal aggression or threatening behavior
- 3.1.1.2. relational aggression or indirect, covert, or social aggression, including rumor spreading, intimidation, enlisting a friend to assault a child, and social isolation;
- 3.1.1.3. bullying, cyberbullying, harassment or hazing of a sexual nature or with sexual overtones;
- 3.1.1.4. cyberbullying, including use of email, web pages, text messaging, instant messaging, three-way calling or messaging or any other electronic means for aggression inside or outside of school;
- 3.1.1.5. civil-rights violations including training and education specific to bullying based upon students' actual or perceived identities, and conformance or failure to conform to stereotypes. Training on civil rights violations will include compliance when civil rights violations are reported.
- 3.1.1.6. awareness and intervention skills such as social skills training.
- 3.1.1.7. differences among bullying, cyberbullying, hazing, retaliation, abusive conduct, harassment, and discrimination, including how they may occur separately or together;
- 3.1.1.8. the right of free speech and how it differs for students, employees, and parents or guardians; and
- 3.1.1.9. safe digital citizenship.

3.1.2. The school shall:

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- ~~3.1.2.1. distribute this policy annually to employees, parents, and students;~~
- 3.1.2.1. distribute this policy annually to employees, parents or guardians, students, coaches, and covered volunteers by posting it on the school's publicly accessible website and including it in applicable handbooks;
- ~~3.1.2.2. require each employee, parent, and student to sign a statement annually acknowledging receipt of the policy; and~~
- 3.1.2.2. require each employee, each parent or guardian, and each student who is at least eight years old to sign a statement annually acknowledging receipt of the policy; and
- 3.1.2.3. keep a copy of each signed statement
- ~~3.2. Volunteers are under direct supervision of a licensed educator who is responsible for ensuring the volunteer is trained in the above areas. Volunteers are required to report to their supervising staff member if they are notified of a bullying, cyberbullying, hazing, harassment, or retaliation incident among students or if they reason to suspect such an incident. Volunteers are prohibited from engaging in bullying activities themselves and will be asked to leave Gateway Preparatory Academy if in violation of this policy.~~
- 3.2. Covered volunteers shall receive initial training within the first year of service and at least once every three years thereafter. Volunteers must promptly report known or suspected incidents to their supervising employee or the School Designee and may not engage in conduct prohibited by this policy.
- ~~3.3. Pursuant to 53A-15-1301, Gateway Preparatory Academy will implement a youth suicide prevention program for students.~~
- 3.3. Gateway Preparatory Academy will implement a youth suicide prevention program for students consistent with Utah Administrative Rule R277-620.
- ~~3.4. Pursuant to 53A-1-603, all licensed educators must complete 2 hours of professional development of youth suicide prevention training once every license renewal cycle. To the extent possible, other programs or initiatives designed to provide training and education regarding the prevention of bullying, cyberbullying, harassment, hazing, and retaliation will be implemented.~~
- 3.4. Licensed educators will complete required youth suicide prevention training consistent with Utah Code Section 53G-9-704. Training under this policy will complement the school's suicide prevention program.
- ~~3.5. In addition to training for all school employees, students, employees, and volunteer coaches involved in any extra-curricular activity shall:~~
- 3.5. In addition to training for school employees and students, students, employees, and volunteer coaches involved in school sponsored athletics, clubs, or extracurricular activities shall:
 - ~~3.5.1. participate in bullying and hazing prevention training prior to participation in the extra-curricular activity;~~
 - 3.5.1. participate in bullying, cyberbullying, hazing, retaliation, abusive conduct, and harassment prevention training before participation;

- ~~3.5.2. repeat bullying, cyberbullying, harassment, and hazing prevention training at least every three years;~~
- 3.5.2. be offered training as new participants on an annual basis and complete training at least once every three years;
- 3.5.3. be informed annually of the prohibited activities list provided previously in this Policy and the potential consequences for violation of this Policy.
- 3.6. Gateway Preparatory Academy will maintain training participant lists or signatures and training dates and will provide those records to the Utah State Board of Education upon request.

4. Prohibitions

- 4.1. No school employee or student may engage in bullying or harassing a school employee or student:
 - 4.1.1. on school property;
 - 4.1.2. at a school-related or sponsored event;
 - 4.1.3. on a school bus;
 - 4.1.4. at a school bus stop; or
 - 4.1.5. while the school employee or student is traveling to or from a location or event
- 4.2. No school employee or student may engage in hazing or cyberbullying a school employee or student at any time or in any location.
- 4.3. **No school employee or student may engage in retaliation against:**
 - 4.3.1. a school employee;
 - 4.3.2. a student; or
 - 4.3.3. an investigator for, or witness of, an alleged incident of bullying, harassing, cyberbullying, hazing, or retaliation
- ~~4.4. No school employee or student may make a false allegation of bullying, harassing, cyberbullying, hazing, or retaliation against a school employee or student.~~
- 4.4. No school employee or student may knowingly make a false allegation of bullying, harassment, cyberbullying, hazing, abusive conduct, or retaliation against a school employee or student.
- ~~4.5. Any bullying, harassing, or hazing that is found to be targeted at a federally protected class is further prohibited under federal anti-discrimination laws and is subject to compliance regulations from the Office for Civil Rights.~~
- 4.5. Any bullying, cyberbullying, harassment, hazing, abusive conduct, or retaliation that is targeted at a federally protected class is further prohibited under federal antidiscrimination laws and is subject to applicable Office for Civil Rights requirements.
- ~~4.6. Students are prohibited from recording or sharing recordings of bullying, cyberbullying, hazing, abusive conduct, or retaliation when the purpose or effect of sharing is to harm, humiliate, intimidate, or escalate the incident.~~
- 4.6. A student may not share a recording of bullying, cyberbullying, hazing, abusive conduct, or retaliation for the purpose of harming, humiliating, intimidating, escalating, impacting, or encouraging future incidents.

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- 4.6.1. Students who engage in such conduct may face disciplinary action, including, but not limited to, suspension, loss of electronic device privileges, or other consequences consistent with due process procedures and the Student Discipline Policy.
- 4.6.2. This prohibition does not apply to students who responsibly document incidents for the purpose of reporting to school staff or investigators.
- 4.7. A school employee or student shall not create or distribute sexually explicit or nonconsensual intimate images.

5.

- ~~5.1. Gateway Preparatory Academy will promptly and reasonably investigate allegations of bullying, cyberbullying, harassment and/or hazing. The Gateway Preparatory Academy Investigators (Executive Director, Assistant Director, and School Counselor) will be responsible for handling all complaints by students and employees alleging bullying, cyberbullying, harassment, or hazing as outlined in the procedures below:~~
- 5.1. Gateway Preparatory Academy will promptly and reasonably investigate allegations of bullying, cyberbullying, harassment, hazing, abusive conduct, and retaliation. The Gateway Preparatory Academy Investigators, consisting of the Executive Director, Assistant Director, and School Counselor, will serve as School Designees and will handle complaints as outlined below:
 - ~~5.1.1. Verbal or written reports, including emails, with as much information as possible (i.e. offenders, victims, witnesses, actions, time and location) will be investigated by school investigators that day, unless the act occurs on the bus ride or walk home or after school hours, then the report will be investigated the following day.~~
 - 5.1.1. Verbal or written reports, including email reports and reports submitted through SafeUT or the Public Education Hotline, should include as much information as possible, including alleged perpetrators, targeted individuals, witnesses, actions, dates, times, and locations. The school will promptly initiate an investigation.
- 5.2. It is Gateway Preparatory Academy's policy, in compliance with state and federal law, that students have a limited expectation of privacy on the school's Internet system, and routine monitoring or maintenance may lead to discovery that a user has violated school policy or law. Also, individual targeted searches will be conducted if there is reasonable suspicion that a user has violated policy or law. Personal electronic devices of any student suspected of violation of the above policy will be confiscated for investigation and may be turned over to law enforcement.
- 5.3. Gateway will adopt an action plan in accordance with State Board of Education Administrative Rule Subsection R277-613-4(1)(c), including a plan to:
 - 5.3.1. investigate allegations of incidents of bullying, cyber-bullying, hazing, and retaliation in accordance with this section; and
 - 5.3.2. provide an individual who investigates allegations of incidents of bullying, cyberbullying, hazing, and retaliation with adequate training on conducting an investigation.

~~5.4. Gateway Preparatory Academy is required to investigate allegations of incidents by interviewing at least the alleged victim and the individual who is alleged to have engaged in prohibited conduct.~~

5.4. Gateway Preparatory Academy will investigate allegations by interviewing at least the alleged targeted individual and the individual alleged to have engaged in prohibited conduct.

5.4.1. Gateway may also interview the following as part of an investigation:

~~5.4.1.1. parents of the alleged victim and the individual who is alleged to have engaged in prohibited conduct;~~

5.4.1.1. parents of the alleged targeted individual and the individual alleged to have engaged in prohibited conduct;

5.4.1.2. any witnesses;

5.4.1.3. school staff; and

5.4.1.4. other individuals who may provide additional information.

5.4.2. An individual who investigates an allegation of an incident shall inform an individual being interviewed that:

~~5.4.2.1. to the extent allowed by law, the individual is required to keep all details of the interview confidential; and~~

5.4.2.1. to the extent allowed by law, details of the interview will be kept confidential;

5.4.2.2. further reports of bullying may become part of the investigation.

5.4.3. The investigator will maintain a written record of the date and time of interviews, the individuals interviewed unless anonymity is requested, the physical evidence reviewed, and the manner in which the evidence was reviewed.

5.4.4. If a school employee or agent believes a student is at risk of harming self or others, the employee or agent may intervene, ask questions concerning the student's thoughts of harm, refer the student to appropriate prevention services, and inform the student's parent or guardian.

5.5. **The confidentiality requirement in Subsection (B)(2) does not apply to:**

5.5.1. conversations with law enforcement professionals;

5.5.2. requests for information pursuant to a warrant or subpoena;

5.5.3. a state or federal reporting requirement; or

5.5.4. other reporting required by this rule.

5.6. **In conducting an investigation under this section, Gateway may:**

5.6.1. review disciplinary reports of involved students; and

5.6.2. review physical evidence, consistent with search and seizure law in schools, which may include:

5.6.2.1. video or audio;

5.6.2.2. notes;

5.6.2.3. email;

5.6.2.4. text messages;

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5.6.2.5. social media; or

5.6.2.6. graffiti.

6. Actions Required if Prohibited Acts are Reported

6.1. Each reported complaint will include:

~~6.1.1. name of complaining party;~~

6.1.1. name of the complaining party, unless the complaint is anonymous;

~~6.1.2. name of offender (if known);~~

6.1.2. name of the alleged targeted individual and name of the alleged perpetrator, if known;

6.1.3. date and location of incident(s);

6.1.4. a statement describing the incident(s), including names of witnesses (if known).

~~6.2. Each reported violation of the prohibitions noted previously will be promptly investigated by a school administrator or an individual designated by a school administrator. A report of bullying, cyberbullying, hazing, harassment, and retaliation may be made anonymously, but Gateway Preparatory Academy will not take formal disciplinary action based solely on an anonymous report.~~

6.2. Each reported violation will be promptly investigated by a school administrator or designee. Reports may be made anonymously or in person, but formal disciplinary action may not be based solely on an anonymous report.

~~6.3. Verified violations of the prohibitions noted previously shall result in consequences or penalties. Consequences or penalties may include but are not limited to:~~

6.3. Verified violations will result in appropriate consequences, supportive measures, accountability practices, restorative justice practices when appropriate, or other actions consistent with law and school policy. In selecting a response, the school will consider the developmental and maturity levels of the parties, the impact of harm, surrounding circumstances, patterns of behavior, relationships between the parties, and disruption to school operations.

6.3.1. student suspension or removal from a school-sponsored team or activity including school sponsored transportation;

6.3.2. student suspension or expulsion from school or lesser disciplinary action;

6.3.3. employee suspension or termination for cause or lesser disciplinary action;

6.3.4. employee reassignment; or

6.3.5. other action against student or employee as appropriate including any aforementioned disciplinary actions.

~~6.4. The school will notify a parent if the parent's student threatens to commit suicide, or if the student is involved in an incident of bullying, cyberbullying, harassment, hazing, or retaliation.~~

6.4. The School Designee or designee will notify a parent or guardian if the parent's student expresses suicidal ideation or is involved in an allegation or verified incident of bullying, cyberbullying, harassment, hazing, abusive conduct, or retaliation. When a serious

threat to a student's well being exists, notification will occur without delay and before the end of the school day.

~~6.4.1. Gateway Preparatory Academy will produce and maintain a record that verifies that the parent was notified of the incident or threat.~~

6.4.1. Gateway Preparatory Academy will produce and maintain a record verifying parent notification, including the date, time, manner of notification, and type of incident.

~~6.4.2. Gateway Preparatory Academy will not disclose the record described in D1 to anyone unauthorized to receive it and will not use the record for purposes not allowed under the law.~~

6.4.2. The notification record will be protected from unauthorized disclosure, retained at least as long as the student is enrolled, and provided or expunged in accordance with Utah Code Section 53G-9-604.

6.4.3. Parent notification should ordinarily include a telephone call followed by an email. If telephone contact cannot be made, the school may leave a voicemail and send a follow up email.

6.4.4. When applicable, the school will provide suicide prevention materials, information about limiting access to fatal means, and resources concerning healthy social media and online practices.

6.4.5. Following an investigation, the school will inform parents or guardians of the outcome, provide information consistent with FERPA, and explain available appeal options.

6.5. Compliance with the Office for Civil Rights when Civil Rights Violations Occur:

6.5.1. Once Gateway Preparatory Academy knows or reasonably should know of possible student-on-student bullying, cyber-bullying, harassment or hazing, the school must take immediate and appropriate action to investigate or otherwise determine what occurred.

6.5.2. If it is determined that the bullying, cyber-bullying, harassment, or hazing occurred as a result of the student-victim's membership in a protected class, Gateway Preparatory Academy shall take prompt and effective steps reasonably calculated to:

6.5.2.1. end the bullying, cyber-bullying, harassment, or hazing

6.5.2.2. eliminate any hostile environment, and

6.5.2.3. prevent its recurrence.

6.5.3. These duties are Gateway Preparatory Academy's responsibilities even if the misconduct also is covered by a separate anti-bullying policy and regardless of whether the student makes a complaint, asks the school to take action, or identifies the bullying, cyberbullying, harassment or hazing as a form of discrimination.

6.6. Actions must also include, as appropriate:

6.6.1. procedures for protecting the victim and other involved individuals from being subjected to: a. further bullying, cyberbullying, harassment, or hazing, and b. retaliation for reporting the bullying, cyberbullying, harassment, or hazing.

- 6.6.2. prompt reporting to law enforcement of all acts of bullying, cyberbullying, harassment, hazing, or retaliation that constitute suspected criminal activity.
- 6.6.3. prompt reporting to the Office for Civil Rights (OCR) of all acts of bullying, cyberbullying, harassment, hazing, or retaliation that may be violations of student(s)' or employee(s)' civil rights.
- ~~6.6.4. procedures for a fair and timely opportunity for the accused to explain the accusations and defend his actions prior to student or employee discipline.~~
- 6.6.4. procedures for a fair and timely opportunity for the accused to explain the allegations and present information before student or employee discipline;
- ~~6.6.5. procedures for providing due process rights under Section 53A-8-102 (licensed staff) and local employee discipline policies prior to employee discipline or Section 53A-11-903 and local policies (students) prior to long term (more than 10 day) student discipline.~~
- 6.6.5. procedures for providing due process consistent with current Utah law, applicable employee discipline policies, and the Student Discipline Policy.
- 6.7. Communication with Parents Regarding Action Plans
 - ~~6.7.1. When an action plan is implemented in response to a confirmed incident of bullying, cyberbullying, hazing, or retaliation, Gateway Preparatory Academy will communicate with the parent(s) of the involved student(s) regarding the plan.~~
 - 6.7.1. When an action plan is implemented in response to a verified incident of bullying, cyberbullying, hazing, or retaliation, Gateway Preparatory Academy will communicate with the parents or guardians of each involved student regarding the plan.
 - ~~6.7.2. Parents will receive timely updates on the progress of the plan, including measures to support student safety, restore relationships, and prevent recurrence.~~
 - 6.7.2. Parents or guardians will receive timely updates regarding implementation of the plan, including safety measures, supportive services, accountability measures, efforts to restore relationships, and steps to prevent recurrence.
 - 6.7.3. Communication may be made through written notice, phone calls, or scheduled meetings.
 - 6.7.4. For each verified incident, the school will create an action plan that includes a parent communication plan; a tailored response and supportive measures for the targeted student; appropriate consequences, supports, and services for the student who caused the incident; and a process for tracking implementation.
 - 6.7.5. A targeted student will not be required to participate in a restorative justice practice. Before including the targeted student in such a practice, the School Designee will notify the student's parent or guardian and obtain consent.
 - 6.7.6. An action plan may not require the targeted student to change the student's educational schedule or placement or participation in a school sponsored sport, club, or activity.
 - 6.7.7. If the school has attempted to involve a parent or guardian in the development and implementation of an action plan and the parent or guardian chooses not to

participate, the school may develop and implement the plan without that participation.

6.8. Appeals

6.8.1. A complainant or alleged perpetrator may appeal the investigative procedure through Gateway Preparatory Academy's grievance process. An appeal may allege that required procedures were not followed or may present new evidence that was not reasonably available during the investigation.

6.8.2. Disagreement with the outcome or with the investigator's interpretation of the evidence, without a procedural concern or new evidence, is not sufficient grounds for appeal.

7. Additional Notes

~~7.1. 53A-11a-301 requires that this policy be developed with input from (1) students, (2) parents, (3) teachers, (4) school administrators, (5) school staff, or (6) law enforcement agencies.~~

7.1. This policy will be developed and periodically reviewed with stakeholder input consistent with Utah Code and Utah Administrative Rule R277-613.

7.2. All information received in a complaint, names of complainants shall be treated with the utmost confidence to the extent possible. Administrators shall notify complainant before revealing his name.

~~7.3. A student assessment of the prevalence of bullying in Gateway Preparatory Academy, specifically locations where students are unsafe and additional adult supervision may be required, such as playgrounds, hallways, and lunch areas, will be provided on a bi-annual basis.~~

7.3. The LEA Designee will periodically assess the prevalence of bullying, cyberbullying, and hazing, including locations where students report feeling unsafe or where additional adult supervision may be required, such as playgrounds, hallways, transportation areas, and lunch areas.

~~7.4. This policy does not prohibit expressive activity protected by the First Amendment of the United States Constitution. However, if off-campus speech that may constitute a bullying, cyber-bullying, hazing, or harassment incident creates a substantial disruption to the school environment, under Tinker v. Des Moines, Gateway Preparatory Academy may take disciplinary action against the student who initiated the speech. Factors that Gateway Preparatory Academy may consider in determining whether a substantial disruption has occurred are:~~

7.4. This policy does not prohibit expressive activity protected by the First Amendment of the United States Constitution. Gateway Preparatory Academy may address off campus or online speech when the speech causes or threatens a substantial disruption to school operations, including violent altercations or significant interference with a student's educational performance or participation in school activities.

7.4.1. whether there is a verbal or physical confrontation over the incident at school;

7.4.2. whether there is likely to be a verbal or physical confrontation based on evidence of a prior relationship between the victim and the student who initiated the speech;

- 7.4.3. whether any part of the speech that gave rise to the incident was repeated at school;
 - 7.4.4. whether students are discussing the incident during class or if it otherwise is disrupting school work;
 - 7.4.5. whether there is a widespread whispering campaign sparked by the off-campus incident that disrupts the school environment and students' abilities to focus on school;
 - 7.4.6. whether administrators who dealt with the incident were pulled from their ordinary tasks to address the incident and how much time it took out of an administrators' day to do so;
 - 7.4.7. whether speech similar to the off-campus speech in this incident has occurred in the past and has resulted in violence or near violence at school;
 - 7.4.8. whether there is a negative effect on classroom activities as a result of the off-campus incident;
 - 7.4.9. whether the speech was violent or whether there is a history of violence from the student/s who initiated the speech; (Note: true threats are not protected by the First Amendment if it advocates "imminent" violence or unlawful conduct. Thus, a message that threatens physical harm, even if it isn't meant to be serious, may not be protected by the First Amendment, and the person who utters such a message may be disciplined by Gateway Preparatory Academy.)
- 7.5. Annual Reporting
- 7.5.1. On or before June 30 each year, Gateway Preparatory Academy will report to the State Superintendent, in the required manner, a copy of this policy, implementation of the annual acknowledgment requirement, verification of required employee training, incident data, and required information regarding actual or perceived protected characteristics and civil rights reporting.
- 7.6. Employee Grievance Regarding Abusive Conduct
- 7.6.1. A school employee who experiences abusive conduct must report the incident in writing to the School or LEA Designee.
 - 7.6.2. If the employee is dissatisfied with the investigation or resulting action, the employee may pursue the matter under Gateway Preparatory Academy's employee grievance procedure.

Board Reviewed and Approved:

July 6, 2017

November 7, 2018

February 27, 2025

August 28, 2025

_____, 2026

Student Attendance Policy

1. Purpose:

- 1.1. Gateway Academy is committed to fostering a learning environment where regular attendance supports student success. Utah law requires students between the ages of six and eighteen to attend school regularly ([Utah Code 53G-6-202](#)), and the Utah State Board of Education has established attendance and truancy guidelines ([R277-419](#) and [R277-607](#)). Because education is a continuous process that relies on daily participation, excessive absences and tardiness can disrupt learning and create challenges in academic progress. To support compliance with state law and best educational practices, Gateway will work in partnership with parents to promote consistent attendance and ensure students receive the full benefits of their education.

2. Guidelines

- 2.1. Parents/guardians are responsible for regular student attendance at school, but school staff and students also share that responsibility.
 - 2.1.1. Students are expected to be in attendance every school day and participate in their education in order to receive maximum benefit from their education experiences. If a student is legitimately absent from class or school programs, it is the student or parent's responsibility to contact the teacher regarding additional work. If a student is tardy for class, it is the student or parent's responsibility to contact the school office so an unexcused absence is not assessed. It is also a student or parent's responsibility to follow classroom and office procedures when the student must leave during the school day.
 - 2.1.2. Parents/guardians are expected to ensure that their children attend school and school programs regularly and arrive on time. It is the parent/guardian's responsibility to notify school officials of legitimate absences. The parent/guardian should contact the office or designated school employee to confirm a checkout prior to the student leaving during the school day.
 - 2.1.3. A student's assigned teacher and/or designated employee is required to record and verify daily student attendance and participation.
 - 2.1.4. Administrators shall work cooperatively with students, parents/guardians, and teachers to improve student attendance and use earnest and persistent effort, including parent notification, to deter excessive and unexcused student absences.

- 2.1.5. A student is "truant" if the student is absent without a valid excuse for at least half of the school day. A student may not be considered truant more than one time during a school day. Multiple tardies may not be used to calculate an absence for purposes of truancy.
- 2.1.6. **If a student's attendance falls below 80%, they risk losing their school placement and will be required to have an attendance meeting with an administrator.**
- 2.2. The school administration and individual teachers shall develop attendance plans and procedures that comply with state and board policies. The plan and procedures shall include:
 - 2.2.1. Responsibilities for students, parents, classroom teachers, and school administrators,
 - 2.2.2. Procedures for managing attendance issues, i.e., illness, check in/out, school activity absences, etc.,
 - 2.2.3. An acceptable range of school and teacher consequences for unexcused absences and tardiness, and Guidelines for additional work.

3. ATTENDANCE

- 3.1. Regular attendance is required by law and is a major key to student success. Activities, discussions, simulations, and presentations take place every day and cannot be duplicated even by after-school instruction or make-up work. Educational achievement comes through participation.
- 3.2. **Parent Responsibilities for Attendance**
 - 3.2.1. Notify the school office of absences through a written notice or by phone so that the absence can be appropriately designated as excused or unexcused.
 - 3.2.2. Students may be legitimately absent from class because of a "valid excuse" as defined by Utah law. A valid excuse includes a physical or mental illness, regardless of whether the student or parent provides documentation from a medical professional; the mental or behavioral health of the student; a family death; an approved school activity; an absence permitted by an IEP or Section 504 accommodation plan; and other absences recognized as valid excuses under Utah Code Section 53G-6-201.
- 3.3. **Student Responsibilities for Attendance**
 - 3.3.1. Be in your assigned classroom when class begins unless you are legitimately excused. For distance students, login to education programs and participate daily.
- 3.4. **Teacher Responsibilities for Attendance**
 - 3.4.1. Verify and record daily attendance in each class and correct attendance when necessary.
 - 3.4.2. Notify the office if attendance is irregular or if there are excessive (more than two consecutive or more than five total) unexcused absences.

3.5. Administration Responsibilities for Attendance

- 3.5.1. Notify parents/guardians and students of possible consequences for excessive absenteeism, including academic consequences or a District Court referral. Notification will be in the form of state-mandated truancy letters, phone calls, or conferences. Parents/guardians shall be notified within two instructional days of a student's unexcused absence, and the notification shall include the student's total number of unexcused absences for the school year.
- 3.5.2. Administration shall regularly review student attendance data and ensure that attendance data maintained in the student information system is accurate. Student attendance data shall also be provided to the Governing Board for regular review as required by Utah law.

School administrative response to attendance issues:

We recognize that at our level, attendance is primarily a parental responsibility and very seldom a truancy issue. Truancy (where a child is not in school without parental permission or awareness) will be dealt with on an individual basis as a discipline issue and may include consequences up to and including suspension from school. Absence and tardy will be monitored and dealt with by the school in the following ways:

1. Teachers will report attendance before 9:00 am each day or in the first 5 minutes of class in the middle school environment. If a parent has contacted the school the absence will be marked excused and the reason noted.
2. The teacher should discuss attendance with parents at every parent-Teacher conference and any time a concern arises.
3. An attendance report will be submitted to the Director/Principal at the end of each term.
4. The administrator will do the following:

Days/Classes Tardy

- Excessive days or classes tardy (multiple occurrences per week for more than one week) will result in school action that will include communication with parents and may include a parent meeting, detention or in school suspension to minimize distraction and complete work.

Non-consecutive Days

- Contact parents when students miss more than 5 days. Absences that exceed 5 days, whether excused or not will result in school action that may include a parent meeting, detention or in-school suspension to minimize distraction and complete work.

Consecutive Days:

- Ensure the contact of parents or guardians of any student missing more than three consecutive days (10%) reminding the parent of the

importance of school attendance (usually a phone call by the administrator, teacher or secretary).

- Make a personal contact (including home visits) with parents of any child missing more than 7 consecutive but not more than 10 consecutive days (20%) discussing the importance of attendance and offering school resources to help the student and parent improve attendance. In addition, possible consequences will be discussed, including student's removal from enrollment if attendance does not improve.
- As per Utah state law, any student who misses 10 consecutive unexcused days will be immediately dropped from enrollment. Director will drop the student at 10 consecutive days and inform parents through certified mail.

Exceptions

Gateway Preparatory Academy follows Utah Administrative Rule R277-419, which requires schools to provide educational services over 180 school days each year. The school is responsible for ensuring students receive full educational opportunities through structured instructional time.

In the event of an emergency closure (such as inclement weather or other disruptions), the school will follow state guidelines, including R277-419-12, which allows for limited waivers from the 180-day requirement if necessary. The school will also maintain a calendar that includes contingency days to accommodate any unexpected closures.

To uphold these standards, the Director will work with school leadership to develop procedures that ensure students receive the required instructional time while maintaining flexibility where appropriate.

Board Reviewed and Approved

October 27, 2016

January 25, 2018

April 9, 2020

May 14, 2020

4/24/2025

8/27/2026

COMMERCIAL LEASE AGREEMENT

by and between

GATEWAY PREPARATORY ACADEMY, as Landlord

and

LEARNING LOFT PRESCHOOL INC., as Tenant

SNOW JENSEN & REECE

A PROFESSIONAL LAW CORPORATION

912 West 1600 South, Suite B-200
St. George, UT 84770
(435) 628-3688 • Fax (435) 628-3275
www.snowjensen.com

COMMERCIAL LEASE AGREEMENT
(Gateway Preparatory Academy, a Utah Non Profit Corporation)

This Commercial Lease Agreement (the "Lease"), effective as of _____, is entered into by and between:

Gateway Preparatory Academy, a Utah nonprofit corporation (the "Landlord");

Learning Loft Preschool Inc., a Utah corporation (the "Tenant"); and

S. Diane Rees, as personal guarantor of the Tenant (the "Guarantor").

Landlord and Tenant may be referred to as a "Party" or collectively as the "Parties".

NOW, THEREFORE, upon the terms and subject to the conditions set forth below, and in reliance on the representations, warranties, covenants, obligations, and agreements contained in this Lease, the Parties agree as follows:

AGREEMENT

1. **Lease of Premises.**

A. *Initial Leased Premises.* Landlord hereby leases to Tenant, and Tenant leases from Landlord, approximately 1,100 square feet of space with an additional 120 square feet of storage plus access to a restroom which comprises one classroom located in the Andy Burt Center in the building located at _____, Enoch, Utah, _____ (the "Building"), as further described on Exhibit A attached hereto, together with all of the easements, rights, privileges and appurtenances thereunto belonging and together with all of the improvements presently constructed thereon in their present condition (collectively, the "Premises"). Tenant acknowledges that it is fully familiar with the condition of the Premises and that Tenant accepts the Premises "As-Is." Tenant and its employees, customers, invitees, contractors and representatives shall have the right, in common with all others granted similar rights by Landlord, to the nonexclusive use of all common areas of the Building and the real property on which the Building is located, including without limitation parking areas (subject to the restrictions in this Lease), driveways, sidewalks, and landscaped areas.

B. *Option to Acquire Additional Classroom.* Tenant shall be granted the option to lease an additional classroom located in the Building with similar space, improvements, and accommodations and under terms contained in this Lease. Tenant may exercise this right during the Initial Term by providing written notice to the Landlord. In the event of exercise of this additional classroom under this Lease, Tenant and Landlord agree to update the terms of the Lease to reflect the additional lease of the additional classroom.

C. *Permitted Access to Certain Areas at the Building.* Tenant acknowledges that the Building includes a playground, gym space, and motor lab (collectively the "Building Amenities"). Tenant acknowledges that access to the Building Amenities shall be

granted upon the written approval of the Landlord as determined by the Landlord's discretion depending upon the availability of the Building Amenities.

2. Term.

A. *Initial Term.* The initial term of this Lease (the "Initial Term" or as the context may require the "Term") shall be for a period of twelve (12) months commencing on June 1, 2026, (the "Commencement Date") and ending on May 31, 2027.

B. *Renewal Term.* The option to extend the term of this Lease beyond the Initial Term shall be determined by the mutual agreement of the Parties prior to the termination of the Initial Term. Terms and conditions of the Lease for a Renewal Period shall be negotiated by the Parties prior to the termination of the Initial Term.

C. *Unilateral Termination During the Term.* Landlord reserves the right to terminate this Lease at any time during the Term in order to accomplish its purposes or due to increased enrollment at its school..Landlord shall provide tenant ninety (90) days written notice of its intent to exercise the termination rights granted under this Agreement.

3. Use; Terms and Conditions; Acknowledgment of Tenant.

A. *Use.* Tenant may use the Premises to operate a preschool (the "Preschool") with a model and curriculum based upon a Montessori method of learning and teaching. Tenant shall not use all or any part of the Premises nor permit or suffer the Premises to be occupied or used for any purpose other than as provided for in this Lease without the prior written consent of Landlord. Tenant covenants that it will use the Premises in a safe and reasonable manner and that no nuisance shall be permitted nor shall any waste be committed upon the Premises

B. *Compliance with Laws, Rules, and Regulations.* Tenant agrees to comply with all laws, ordinances, orders and regulations regarding Tenant's particular use, occupancy or alterations of the Premises, the cleanliness, safety or operation thereof and the operation of the Preschool. Tenant further agrees to comply with all licensing requirements imposed by state, federal, and local law for all its employees, staff, volunteers, and other representatives in the operation of the Preschool. Upon request of the Landlord, Tenant shall provide proof of all licenses, permits, and other authorizations necessary to operate the Preschool. Tenant acknowledges and agrees that the terms of this Section 3B shall include Tenant's requirement to comply with all applicable laws related to the requirement of ensuring that all staff, volunteers, visitors, and any other person associated with the Preschool completes a background check prior to entering onto the Premises and Tenant shall provide Landlord with a written certification upon request by Landlord which evidences compliance with the background requirements. Tenant agrees to comply with the reasonable regulations and requirements of any insurance underwriter, inspection bureau or similar agency with respect to any portion of the Premises installed by Tenant. Tenant further agrees to follow and adhere to all regulations, policies, procedures, requirements, and other rules established by Landlord regarding the operation of the Premises.

C. *Acknowledgment of Tenant Regarding Operation of the Preschool.*

Subject to the terms of this Agreement and applicable laws, Tenant shall operate the Preschool without interference from Landlord. Tenant shall retain ownership of all its intellectual property including but not limited to logos, tradenames, copyrights, along with all of its materials, curriculum, and related property necessary to operate the Preschool. Tenant agrees that it shall not interfere with Landlord's operation of its activities at the Building. Tenant grants Landlord the right to advertise and promote the Preschool as parts of its marketing efforts associated with the Building and the Premises. Tenant agrees to reasonably promote and endorse the Landlord and its school to its students, parents, guardians, and other third parties associated with the Preschool. Nothing in this Agreement shall create a partnership, joint venture, or other legal relationship other than as a tenant and landlord.

D. *Rules and Regulations – Parking; Keys for Access.*

Tenant, its employees, agents, assigns, guests, and invitees shall have the right to use the common parking lot subject to reasonable rules and regulations which Landlord may establish from time to time, including, but not limited to, allocation of parking space, drop-off and pick-up of students, including location and times, and restrictions as to right of entry on the Premises after hours. Landlord shall provide Tenant with FOB/Keycard access to the Premises and Landlord shall retain access all doors and offices within the Premises, except as may be necessary to protect the Tenant's confidential and proprietary information.

4. Rent.

A. *Rent during Initial Term.*

Tenant agrees without demand to pay to Landlord as rent for the Premises ("Rent") in the amount of **eight hundred and 00/100 dollars (\$800.00)** per month during the Initial Term. Rent shall be paid to Landlord at Landlord's address: 201 E. Thoroughbred Way, Enoch, Utah 84721.

B. *Rent Payments.*

Rent shall be due and payable in advance on the tenth (10th) day of each and every calendar month of the Term. If Tenant fails to make any payment of Rent when due, Tenant shall be obligated to pay a late payment equal to five percent (5.00%) of the Rent. In addition to the late fees assessed above, all late payments of Rent shall accrue interest at the rate of eighteen percent (18.00%) per annum, compounding monthly. The obligation to pay late fees and accruing interest shall not require prior written notice.

C. *Security Deposit.*

Tenant shall not be required to pay a security deposit.

5. Alterations, Installations and Improvements; Repairs.

D. *Alterations by Tenant.*

Tenant, prior to commencing any work in, at or upon the Premises, shall submit to Landlord for Landlord's prior written approval all work which Tenant proposes to do in the Premises, including the installation of any fixtures therein, whether such work is to be done by Tenant or by others.

E. *Restoration by Tenant Premises.* Upon termination of this Lease, Tenant acknowledges and agrees that the Premises will be restored to its original condition prior to the Tenant's occupancy of the Premises.

F. *Repairs and Maintenance by Tenant.* Tenant, at its sole cost and expense, shall keep and maintain in good order, condition and repair the Premises and maintain the Premises throughout the Term in the same condition that it was prior to the Term. If Tenant refuses or neglects to commence and to complete repairs or maintenance required herein promptly and adequately, Landlord may, but shall not be required to, make and complete said repairs and Tenant shall be liable for the cost thereof to Landlord as Additional Rent. Except to the extent otherwise expressly provided in this Agreement, Landlord shall not be obligated to repair, replace, maintain or alter the Premises, and Tenant waives all laws in contravention thereof.

G. *Repairs and Maintenance by Landlord.* Landlord shall, at Landlord's sole cost and expense, keep footings, foundations (interior and exterior), structural components, and load-bearing walls of the Building in good repair and maintenance (including replacements) at all times.

6. Insurance.

A. *Casualty Insurance.* Landlord shall keep the Building and all improvements therein insured against (i) loss or damage by fire or other casualty, in an amount reasonably determined by Landlord as being the full replacement cost thereof (excluding foundation and excavation costs), and (ii) such other risks, of a similar or dissimilar nature, as are customarily covered with respect to premises similar in construction, general location, use and occupancy to the Building, as reasonably determined by Landlord. Tenant shall reimburse Landlord, on an annual basis, for Tenant's Proportionate Share of the cost of such insurance.

H. *General Liability Insurance.* Tenant, at Tenant's sole cost and expense, shall maintain public liability and property damage insurance with a single combined liability limit of \$1,000,000.00 per occurrence and \$3,000,000.00 in the aggregate insuring against all liability of Tenant and its authorized agents, employees and/or representatives arising out of and in connection with Tenant's use and occupancy of the Property. Tenant shall furnish a standard ACORD certificate of insurance evidencing such coverage to Landlord, naming, as additional insureds, Landlord, and if requested by Landlord, any mortgagee or holder of any mortgage which may be or become a lien upon any part of the Property.

I. *Other Terms of Policies.* All policies of insurance carried by either Landlord or Tenant insuring the Building or contents therein, and in which the other party is not named as an additional insured, shall include a waiver by the insurer of all right of subrogation against such other party in connection with any loss or damage thereby insured against. Each of Landlord and Tenant, and all persons claiming through or under each of them, agrees to and does hereby waive all rights of recovery and causes of action against the other party and all persons claiming through or under such other party by way of subrogation or otherwise, for any damage to the Building or the contents therein, notwithstanding that any such damage or destruction may be due to the negligence of such other party or of the persons claiming through or under such

other party. Upon the request of either party, the other party shall provide a certificate of insurance evidencing that such other party has complied with the provisions of this Section 8.

7. Indemnification and Waiver of Claims; Acknowledgment of Tenant.

A. *Indemnification.* Tenant shall indemnify and defend Landlord and hold it harmless from and against any and all claims, actions, damages, liability and expense including, without limitation, court costs and reasonable attorneys' fees suffered, paid or incurred by Landlord (1) in connection with loss of life, personal injury and/or damage to or theft or misappropriation or loss of property occurring in or about, or arising from or out of, the Premises and adjacent sidewalks and loading platforms or areas or occasioned wholly or in part by any act or omission of Tenant, its agents, contractors, invitees, customers or employees unless such claim, action, damage, liability or expense is the result of the intentional and willful misconduct or the gross negligence of Landlord, or (2) as a result of any breach or default on the part of Tenant in the performance of any covenant or agreement on the part of Tenant to be performed under this Lease.

B. *Waiver of Claims.* Except for Landlord's willful misconduct, Landlord and Landlord's agents, officers, directors, employees and representatives shall not be liable for, and Tenant hereby releases all claims for, damage or injury to person and property or theft or loss of use of property and loss of business sustained by Tenant, its staff, students, or any person claiming through Tenant resulting from any theft, fire, accident, occurrence, injury or condition in or upon the Premises or Building, including, but not limited to, such claims for damage resulting from: (i) any defect in or failure of plumbing, heating or air conditioning equipment, sprinkler, electric wiring or installation thereof, water pipes, stairs, railings or walks; (ii) any equipment or appurtenances becoming out of repair; (iii) the bursting, leaking or running of any tank, pipe, drain, sprinkler or any other pipe or tank in, upon or about the Building or the Premises; (iv) the backing up or overflow of any sewer pipe drain, retention pond, storm water drainage or downspout; (v) the escape of gas, steam or hot water; (vi) water, snow or ice being upon or coming through the roof or any other place upon or near such building or Premises or otherwise; (vii) the falling of any fixture, plaster or stucco; (viii) broken glass; (ix) any act or omission of co-tenants or other occupants of said building or of adjoining or contiguous property or buildings including their employees, licensees and invitees and (x) any actions, conduct, or activity to Tenant's students, staff, or invitees. In the event the Premises or its contents are damaged or destroyed by fire or other insured casualty, the rights, if any, of either party hereto against the other with respect to such damage or destruction are waived, and all policies of fire and/or extended coverage or other insurance covering the Premises or its contents shall contain a clause or endorsement providing in substance that the insurance shall not be prejudiced if the insureds have waived the right of recovery from any person or persons prior to the date and time of loss or damage, if any.

C. *Acknowledgement Regarding Supervision.* Tenant acknowledges that it shall be responsible to ensure that proper supervision is provided to all students of the Preschool. Landlord shall not provide any supervision of any students, staff, or invitees to the Building and the Premises. Any liability caused by a student, invitee, or staff shall be the liability of the Tenant.

8. Utilities and Building Expenses; Cleaning Fees. The Parties acknowledge that utilities are not separately metered and charged directly against the Premises. For the Initial Term, Tenant shall not be responsible for Tenant's use for all utilities and services used or consumed upon the Premises during the Term, including all electricity, gas, water and sewage charges. The Parties acknowledge that costs of utilities have been included in the monthly REnt amount. The Landlord reserves the right to amend the terms of this Section 8 following the Initial Term. In addition, Tenant shall be required to pay a monthly cleaning fee of three hundred dollars (\$300.00) for each month during the Term.. Tenant shall pay Landlord Tenant's share of the utilities and cleaning fee within ten (10) days of receipt of notice/invoice from the Landlord.

9. Assignment and Subletting. Tenant shall not assign this Lease and Tenant shall not sublet the Premises or any part thereof, either through or under this Lease, without the prior written consent of Landlord. Consent to any assignment of this Lease or subletting of the Premises shall not operate to exhaust or waive Landlord's rights under this section.

10. Landlord's Remedies upon Default. The occurrence of any of the following shall constitute an event of default by Tenant hereunder and Landlord shall have the rights to terminate this Lease as provided in this Section 13: (i) Tenant shall at any time be in default in the payment of Rent or utilities then Tenant shall be in default of the Lease and Landlord may immediately terminate this Lease; (ii) if Tenant shall at any time be in default in the performance of any other term of this Lease, and Tenant shall fail to remedy such default within a period of ten (10) days after receipt of written notice thereof from Landlord, but Tenant shall not be deemed to be in default if Tenant commences to remedy such default, other than payment of Rent, within such ten (10) day period and proceeds therewith with due diligence, (iii) Tenant shall be adjudged bankrupt or shall make an assignment for the benefit of creditors, or if a receiver of any property of Tenant be appointed in any action, suit or proceeding by or against Tenant and not be removed within sixty (60) days after such appointment; (iv) the interest of Tenant in the Premises shall be offered for sale or sold under execution or other legal process; (v) the dissolution, winding up or other termination of the existence of Tenant or toward the liquidation of Tenant and its assets; (vi) the death of the guarantor of Tenant's obligations; (vii) evidence of the inability of Tenant or any guarantor of Tenant's Lease obligations to pay its debts as they become due. Such evidence shall include, but shall not be limited to either of the following: (a) an admission in writing by Tenant or any such guarantor of its inability to pay its debts when due; or (b) if one or more judgments are docketed against Tenant or any guarantor and is not paid, bonded or otherwise discharged within fifteen (15) days; (viii) if Tenant fails more than twice in within any twelve (12) month period to observe or perform any covenant, condition, or agreement of this Lease, including without limitation the payment of Rent, regardless of whether such defaults have been cured by Tenant, the third default shall at the election of Landlord, in its sole and absolute discretion, be deemed a non-curable event of default. In the event of default by Tenant, Landlord, in addition to all other remedies available to Landlord at law or in equity may, by written notice to Tenant, terminate this Lease, or without terminating this Lease may re-enter the Premises by summary proceedings, and in any event Landlord may dispossess Tenant. In the event of such re-entry, Landlord shall use commercially reasonable efforts to relet the Premises, and in the event of a reletting may apply the rent therefrom first to the payment of Landlord's expenses, including reasonable attorneys' fees incurred by reason of Tenant's default, and the reasonable expense of reletting the Premises (including the cost of any repairs) and then to the payment of

Rent and all other sums due from Tenant hereunder. Tenant shall remain liable for any deficiency, as it would otherwise become due and payable.

11. Landlord's Right to Enter Premises. Provided Landlord shall not unduly interfere with or interrupt Tenant's business, Tenant agrees to permit Landlord and any authorized representatives of Landlord to enter the Premises upon prior notice to Tenant at all reasonable times during Tenant's usual business hours, or at any other time in case of emergency, to inspect the same to ascertain that Tenant is in compliance with the terms of this Lease, or to make repairs thereto or exhibit the Property to prospective tenants, purchasers or others.

12. No Waiver. No waiver of any of the terms of this Lease, and no waiver of any legal or equitable relief or remedy, shall be implied by the failure of Landlord or Tenant to assert any rights, or to declare any forfeiture, or for any other reason, and no waiver of any of such term, relief or remedy shall be valid unless it shall be in a writing signed by the waiving party.

13. Vacation of Premises. Tenant shall deliver up and surrender to Landlord possession of the Premises upon the expiration or earlier termination of this Lease in as good condition and repair (ordinary wear and tear, Casualty, condemnation and Landlord's repair obligations excepted) and restored to the original condition prior to Tenant's tenancy and subtenancy.

14. Holding Over. If, upon the expiration or earlier termination of this Lease, Tenant continues to occupy the Premises, such holding over shall not constitute a renewal of this Lease but Tenant shall be a tenant from month to month at a rental rate equal to the Rent paid immediately prior to the expiration or earlier termination of this Lease.

15. Notices. Any notice or consent required to be given by or on behalf of either party to the other party shall be in writing and shall be given in person or by mailing such notice or consent by certified mail (return receipt requested), or by delivery by a nationally recognized overnight delivery service, addressed to the parties at the following addresses, or at such other address for a party as may be specified from time to time in a notice to the other party:

If to Landlord, to: GATEWAY PREPARATORY ACADEMY
201 E. Thoroughbred Way
Enoch, UT 84721
Attn: Dave Armour

If to Tenant, to: Learning Loft Preschool Inc.
73 S. Padre Drive
Cedar City, UT 84720
Attn: S. Diane Rees

16. Invalidity of Particular Provisions. If any covenant, agreement or condition of this Lease or the application thereof to any person or entity or to any circumstance, shall to any extent be invalid or unenforceable, the remainder of this Lease, or the application of such covenant, agreement or condition to persons or entities or circumstances other than those as to

which it is invalid or unenforceable, shall not be affected thereby. Each covenant, agreement or condition of this Lease shall be valid and enforceable to the fullest extent permitted by law.

17. Quiet Enjoyment. Landlord hereby covenants and agrees that if Tenant shall perform all of the covenants and agreements herein stipulated to be performed on Tenant's part, Tenant shall at all times during the continuance hereof have the peaceable and quiet enjoyment and possession of the Premises without any manner of hindrance from Landlord or any person or persons lawfully claiming the Premises.

18. Successors and Assigns. The agreements, covenants and conditions contained in this Lease shall bind and inure to the benefit of Landlord and Tenant and their respective successors and permitted assigns.

19. Signage. Tenant shall not place, alter, exhibit, inscribe, point, or affix any sign, awning, canopy, advertisement, notice or other lettering on any part of the outside of the Premises or of the Building, or inside the Premises if visible from the outside, without first obtaining the Landlord's written approval thereof which consent shall not be unreasonably withheld and Tenant further agrees to maintain such sign, awning, canopy, decoration, advertising matter, lettering, etc., as maybe approved in good condition and repair at all times, and repair all damage to the Premises that is caused by the installation, maintenance or removal of such signs, lettering, etc. All signs shall comply with the sign criteria provided by Landlord. All tenant signs shall, at Tenant's cost, comply with applicable laws, codes, ordinances, rules and regulations. If directed by Landlord, Tenant, at its sole cost, shall remove all signs upon the termination of the Lease and will repair all damage caused by such removal.

20. Attorneys' Fees. In the event of any default under the terms of this Lease or any dispute regarding its terms and conditions or enforcement, the defaulting party agrees to reimburse the prevailing party for all expenses and costs, including reasonable attorneys' fees incurred in enforcing the terms hereof. Such reimbursement shall include all legal expenses incurred, whether enforcing is sought by suit or otherwise.

21. Governing Law and Venue. This Lease shall be governed by and construed in accordance with the laws of the State of Utah applicable to contracts executed and performed wholly in such state. Tenant acknowledges that any liability of Landlord under this Agreement or with the Tenant is subject to the provisions of the Utah Governmental Immunity Act (the "Act") (Utah Code Ann. Section 63G-7-101 et seq.). Landlord has not waived any rights under the Act under this Agreement. The parties agree that all actions or proceedings arising in connection with this Lease shall be tried and litigated only in the state and federal courts located in the State of Utah.

22. Personal Property Installed by Tenant. Any trade fixtures, equipment, inventory, trademarked items, signs or other removable personal property installed in or on the Premises by Tenant at its expense ("Tenant's Property"), shall remain the property of Tenant. Tenant at its expense shall immediately repair any damage occasioned by the removal of Tenant's Property and upon expiration or earlier termination of this Lease.

23. Counterparts. This Lease may be executed in two or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same lease. Landlord and Tenant agree that the delivery of an executed copy of this Lease by facsimile or by attachment to an e-mail shall be legal and binding on the transmitting party and shall have the same full force and effect as if an original executed copy of this Lease had been delivered.

24. Limitations on Landlord's Liability. Notwithstanding anything to the contrary contained in this Lease, in the event of any default or breach by Landlord with respect to any of the terms, covenants and conditions of this Lease to be observed, honored or performed by Landlord, Tenant shall look solely to the estate and property of Landlord in the land and building(s) owned by Landlord comprising the Premises for the collection of any judgment (or any other judicial procedures requiring the payment of money by Landlord) and no other property or assets of Landlord shall be subject to levy, execution, or other procedures for satisfaction of Tenant's remedies.

25. Guarantor. The Guarantor and her successors, assigns, and legal representatives, hereby guarantees, unconditionally and absolutely to the Landlord, its successors and assigns, the full and faithful performance and observance of all obligations of Tenant arising under this Lease. The obligations of the Guarantor shall in no way be terminated, affected or impaired by reason of the assertion by the Landlord against the Tenant of any of the rights or remedies reserved to the Landlord pursuant to the provisions of this Lease, or the granting of any indulgence or extensions of time to the Tenant, or by reason of the amendment, modification, hold over, renewal or extension by the Tenant of the Lease, to all of which the Guarantor hereby consents in advance. Guarantor does not require any notice of Tenant's nonpayment nonperformance, or nonobservance of the covenants, terms, and conditions of this Lease and hereby expressly waives the right to receive such notice. Insofar as the payment by Tenant of any sums of money to Landlord is involved, this guaranty is a guarantee of payment and not of collection and shall remain in full force and effect until payment in full to Landlord of all sums payable under the Lease. Guarantor waives any right to require that any action be brought against Tenant or that resort be had to any security or to any other credit in favor of Tenant, subordinate any liability or indebtedness of Tenant held by Guarantor to the obligations of Tenant to Landlord under this Lease, and the benefit of any statute of limitations affecting Guarantor's liability.

[Signature Page Follows]

Signature Page to Commercial Lease Agreement

IN WITNESS WHEREOF, Landlord and Tenant have executed this Lease as of the day and year first above written.

LANDLORD:

TENANT:

GATEWAY PREPARATORY ACADEMY

LEARNING LOFT PRESCHOOL INC.

By: Dave Armour
Its: President

By: S. Diane Rees
Its: President

GUARANTOR:

S. Diane Rees

EXHIBIT A – DESCRIPTION OF PREMISES



Gateway Preparatory Academy

Fiscal Policies

Approved and Revised August 2026

This institution is an equal opportunity provider and employer.

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



Table of Contents

1.0 Foundational Governance & Authority

- 1.1 Purpose
- 1.2 Board Authority
- 1.3 Administrative Authority
- 1.4 Ethics & Anti-Corruption Standards

2.0 General Operational Standards

- 2.1 Compliance with Laws
- 2.2 Record Keeping
- 2.3 Record Retention and Disposal
- 2.4 Hotline Complaint Response and Resolution
- 2.5 Political Contributions
- 2.6 Special Purpose Governmental Entity

3.0 Financial Planning & Reporting

- 3.1 Budgeting
- 3.2 Program Accounting & Accounting Requirements
- 3.3 Maintenance of Effort
- 3.4 Journal Entries
- 3.5 Measurability of Revenues
- 3.6 Net Assets
- 3.7 Consistency in Cost Accounting
- 3.8 Financial Statement Reporting
- 3.9 Audit
- 3.10 Audit Committee

4.0 Revenue & Asset Management

- 4.1 Donations, Gifts, and Incentives
- 4.2 Fundraising
- 4.3 School Athletics and Local Revenues for Specific Programs
- 4.4 Vending Machines
- 4.5 Cash Handling and Cash Receipts
- 4.6 Capitalization of Property
- 4.7 Asset Protection
- 4.8 Use of School Assets
- 4.9 Facilities Use by Outside Persons or Entities
- 4.10 Insurance & Bonding



- 4.11 Medical Coverage
- 4.12 Sales Tax

5.0 Spending, Procurement, & Liabilities

- 5.1 Procurement (Purchasing)
- 5.2 Emergency Purchases
- 5.3 Contracts
- 5.4 Cash Disbursement and Expenditures
- 5.5 Use of School Credit & Debit Cards
- 5.6 Accounts Payable
- 5.7 Liabilities
- 5.8 Accrued Liabilities
- 5.9 Debt

6.0 Banking & Cash Management

- 6.1 Deposit and Loan Accounts & Signature Authority
- 6.2 Account Reconciliations
- 6.3 Segregation of Duties
- 6.4 Investments
- 6.5 Petty Cash
- 6.6 Public Funds
- 6.7 Electronic Funds Transfer

7.0 Personnel & Human Resources

- 7.1 Payroll Related Expenditures
- 7.2 Employee Retirement Plan
- 7.3 Timesheets
- 7.4 Employee Reimbursement & Travel



1.0 Foundational Governance

1.1 Purpose

The purpose of the financial operations of Gateway Preparatory Academy are to fulfill the mission and charter of the school efficiently while being accountable to its stakeholders, including students, parents, taxpayers, the Utah State Charter School Board (USCSB), the Utah State Board of Education (USBE), and state and federal regulations. Gateway Preparatory Academy shall establish and maintain financial policies and procedures with adequate internal controls to:

- Ensure smooth fiscal operations.
- Safeguard assets.
- Document financial processes.
- Provide timely, complete, and accurate financial data to its stakeholders.
- Comply with laws, rules and governmental reporting requirements.

These policies and the supplemental fiscal procedures will guide all employees and volunteers of the school to perform financial operations within their responsibilities.

1.2 Board Authority

Gateway Preparatory Academy Board of Directors, (Board) is responsible for the operation of the school in accordance with all applicable state and federal laws. The Board is also responsible for operating the school in accordance with the representations made in its charter and bylaws. Specifically, the Board (collectively through Board action) shall have the sole responsibility and authority to authorize and/or approve (and will incorporate into its own official minutes) such matters as:

- The development and documentation of Board policies including fiscal and operational policies.
- Review the fiscal policies and procedures annually, monitoring compliance and effectiveness.
- Requiring school administration to develop a written system of internal control procedures supporting Board policies.
- Changing the school's name (as approved by the authorizer).
- Oversee procurement processes in Compliance with Title 63G, Chapter 6a, Utah Procurement Code and Rule R277-115, including:
 - reviewing the scope and objectives of LEA contracts or subawards with entities that provide business or educational services;
 - receiving reports regarding the compliance and performance of entities with contracts or subawards;
 - ensure the procurement process for an external auditor is in compliance with Section R123-5-4;
 - ensure LEA administration implements sufficient internal controls over the functions of entities with contracts or subawards to perform services on behalf of the LEA;
- Assess the performance of management companies and ensure administration implements sufficient internal controls over the function of management companies.



- Monitor procurement and use of systems and software applications for compliance with financial and student privacy laws.
- Monitor LEA expenditure of restricted funds to ensure compliance with applicable laws and grant terms and conditions.
- The adoption and amendment of the annual budget.
- The selection and termination of key administrative staff and in accordance with the school's Hiring Policy.
- The establishment of key administrative staff salary and benefits (including ongoing changes).
- Incurring debt, mortgages, or other encumbrances, including acceptance of loan or bond covenants and restrictions (as the charter and bylaws allow).
- The purchase or sale of real property.
- Overseeing legal matters, with delegation to the director as determined by the Board.
- Monthly review of interim financial reports.
- Appointments of Board members and other persons (non-administrative) for service on the school's audit committee.
- Selection of the school's independent auditor (or delegate authority to the audit committee).
- Receive the results of required annual audits from the external auditor in accordance with Section R123-5-5.

1.3 Administrative Authority

The school director may be authorized by the Board to operate the school and execute all legal transactions for the school (with exceptions noted herein) and to make all purchases and disbursements necessary according to policy for the operation of the school. The director and the business administrator shall report to the Board independently. Specifically, the director shall have the sole responsibility and authority to authorize and/or approve such matters as:

- Establishment of sound internal controls within the parameters of Board policy, mitigating risk of fraud or gross errors, and complying with state and federal laws and rules.
- Review established internal controls and fiscal policies annually, monitoring compliance and effectiveness.
- Ensure all staff and volunteers are provided with annual training on financial policies and procedures that are relevant to their job or volunteer duties.
- Provide oversight of the day-to-day financial operations, monitoring staff compliance with state and federal laws and rules, Board policy, and administrative procedures.
- Monitor the financial performance and outlook of the school, make sound decisions to further the mission and charter of the school and report financial data to the Board per the schedule established in this policy.
- The selection, compensation, and termination of all personnel, except for the business administrator who formally reports to the Board; but also works under the direction of the director/principal.
- Oversee procurement process, providing approvals as required in this policy and administrative written internal controls and monitoring staff compliance with state and federal procurement laws and rules, Board policy and administrative procedures.
- Monitor LEA expenditure of restricted funds to ensure compliance with all applicable laws, rules, regulatory guidance, and grant terms and conditions.



- Assess the performance of all contract services providers and ensure sufficient implementation of internal controls over contracted service providers.
- Preparation of the annual budget (with the assistance of the business administrator) for approval by the Board.
- Make policies and procedures available to school staff and to the public in the school's main office or business office, and on the school's website.

Notwithstanding the authority granted in this section, the director may not approve a purchase, disbursement, reimbursement, travel expense, or credit or purchasing card transaction that the director requested, initiated, or from which the director personally benefits. Such transactions require the written approval of an independent approver as provided in Section 5.1.6.

1.4 Ethics

All Board members, employees and approved volunteers shall comply with UCA 67-16 The Utah Public Officers' and Employees' Ethics Act. The Act provides standards of conduct for officers and employees of the school (as a political subdivision) when there are actual or potential conflicts of interest between public duties and private interests.

Consistent with the Act and with Section 5.1.6, no officer, employee, or Board member may participate in the selection, award, approval, or administration of a transaction in which he or she, a relative, or a business associate has a financial or personal interest; and no such person may approve a transaction that he or she requested, initiated, or from which he or she personally benefits. Related-party transactions shall be disclosed in writing following Board Conflict of Interest Policy and Procedures and reviewed by the audit committee as provided in Section 3.10.

2.0 General Operational Standards

2.1 Compliance with Laws

The school shall follow all applicable state and federal laws and regulations in the United States of America and the State of Utah such as (but not limited to):

- Title IX (and shall not discriminate on the basis of sex in education programs).
- Department of Labor regulations, including the Fair Labor Standards Act.
- The Family and Medical Leave Act (FMLA).
- The Consolidated Omnibus Budget Reconciliation Act (COBRA).
- The Immigration Reform and Control Act.
- The Employee Retirement Income Security Act (ERISA).
- Internal Revenue Service and Social Security Administration Regulations.
- The Americans with Disabilities Act (ADA).
- Utah Constitution Article X, Section 3.
- Title 63G, Chapter 6a, Utah Procurement Code.
- Title 51, Chapter 4, Deposit of Funds Due State.



- Title 67, Chapter 16, Utah Public Officers' and Employees' Ethics Act.
- Family Educational Rights and Privacy Act, 20 U.S.C. 1232g.
- Title 63G, Chapter 2, Government Records Access and Management Act.
- Title 53G, Chapter 7, Fees and Textbooks.
- Section 53E-3-403, Establishment of Public Education Foundations; Title 53G, Chapter 7, Part 7, Student Clubs Act.
- Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act.
- Additional state legal compliance guides for operating LEAs and non-operating LEAs as published by the office of the state Auditor.
- Subsection 51-7-3(26), Definition of Public Funds.
- Title 53G, Chapter 7, Part 4, Internal Audits.
- Rule R277-107, Educational Services Outside of Educator's Regular Employment.
- Rule R277-113, LEA Fiscal and Auditing Policies.
- Rule R123-5 Audit Requirements for Audits of Political Subdivisions and Governmental Nonprofit Corporations.
- Rule R277-217, Utah Educator Standards and LEA Reporting.
- Rule R277-407, School Fees
- Rule R277-605, Coaching Standards and Athletic Clinics.
- 2 C.F.R. 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- Other applicable state and federal laws and regulations will be adopted and followed by the school as program funds and grant funding is accepted and received.

The Board is committed to legal, ethical, and proper administration of the resources the school receives in the course of providing education to students. Employees or others who are aware of or suspect waste or misuse of public funds or property, violation of a law, rule, Board policy or gross mismanagement, are requested to promptly report it to the business administrator, director and/or the Board. Employees who report such matters are protected by Section 3 of the Utah Protection of Public Employees Act (see Utah Code 67-21). In the event an employee reports a concern to the Board and the concern is not adequately addressed, the employee may contact the Utah State Board of Education.

2.2 Record Keeping

To provide an accurate record of all financial transactions (a good audit trail), the school's books, records, and accounts are maintained in conformity with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards as expressly required by state law or administrative rules applicable to charter schools. Audited financial statements certified by an independent auditor will be prepared annually. Further, the school specifically requires that:

- No funds or accounts may be established or maintained at the school or at any financial institution without board authorization and for purposes that are not fully and accurately described within the books and records of the school.
- Receipts and disbursements must be adequately described and reflected in the school's books and records to accurately record the transaction detail.
- No false, embellished, or fictitious entries may be made on the books or records, nor any false or misleading reports issued.



- School accounts, books and records shall from time to time be adjusted, in accordance with GAAP and GASB standards, to reflect actual results when the need for adjustment is identified.
- School records shall be maintained at or under the control of the school and may not be kept at personal residences, unless authorized by the Board.

2.3 Record Retention and Disposal

Gateway Academy shall maintain a comprehensive records management program that complies with the **Utah Government Records Access and Management Act (GRAMA)** and the evidentiary requirements of the **Utah State Archives**. The purpose of this policy is to ensure the preservation of vital institutional history and to meet all legal, fiscal, and audit obligations.

Standards for Retention

- **Official Records:** All school records shall be maintained at or under the control of the school. Records may not be stored at personal residences.
- **Retention Schedule:** The School Director or designee shall maintain an Administrative Procedure detailing specific retention periods for all record classes (including Governance, Procurement, Personnel, Student, and Financial records). This schedule shall meet or exceed the minimum requirements set by the Utah State Archives.
- **Federal Requirements:** Records supporting federal contracts and grants shall be retained for the minimum periods required by the **U.S. Office of Management and Budget (OMB)** and applicable federal law.
- **Litigation and Audit Holds:** Notwithstanding any established retention schedule, records relevant to ongoing or reasonably anticipated litigation, audits, or government investigations must be preserved until the matter is officially closed.

Disposal of Records Records shall be disposed of in a secure and confidential manner once they have reached the end of their required retention period, provided no legal or audit holds are in place. The administration is authorized to utilize the **Utah State Records Center** for the storage of inactive records as needed.

2.4 Hotline Complaint Response and Resolution

This section establishes Gateway Preparatory Academy's policy for responding to and resolving hotline complaints submitted directly to the school or referred to by the Utah State Board of Education (USBE) Internal Audit Department (IAD). The policy ensures timely investigation, privacy protections, documentation, and due process for complainants, per Utah Administrative Rule R277-123 and applicable laws.

2.4.1. Overview and Statement of Availability



Gateway Preparatory Academy utilizes the USBE Public Education Hotline to report fraud, waste, abuse, noncompliance, or other concerns. A link to the hotline and a prominent notice shall be posted on the school's homepage and each school site's homepage stating:

"Complaints or concerns can be filed by following the process as outlined here. Hotline complaints go directly to the State Board of Education Internal Audit Department and may be referred back to the school."

The school may also accept direct complaints through local reporting mechanisms, and these shall be handled using the same procedures outlined below.

2.4.2. Training Requirements

Per R277-123-7(1)– (2), the **Board of Directors and Administration** shall complete onboarding and annual refresher training using the materials provided by USBE's Internal Audit Department. Records of training completion shall be maintained.

2.4.3. Failure to Comply

Non-compliance with R277-123-7 results in notification to:

- Notification by IAD to the school's governing board
- USBE Audit Committee/Board Leadership
- USBE Board Member of the related voting district
- USBE Superintendency
- UPPAC (if applicable)
- Notifications may result in additional action by the above.

Specific step-by-step instructions for the intake, tracking, and reporting of complaints are maintained in the [Finance and HR Procedures Document](#).

2.5 Political Contributions

No funds or assets of the school may be used by or contributed to any political party, organization (e.g. PAC) or to any individual who either holds public office or is a candidate for public office. Following are examples of prohibited activities:

- Donations made by the school to political campaigns or PACs.
- Purchase of tickets by the school for political fundraising events.
- Political contributions or expenses made by an employee that are then submitted for reimbursement to the school (or any other type of submission).
- In-kind contributions, such as lending employees to political parties or using the school's assets in political campaigns. School Facilities may be used to host "town hall" or other meetings where all candidates are invited/eligible to attend and participate fully in the meeting.

2.6 Special Purpose Governmental Entity

Accounting policies and financial reporting adopted by the Board (and school) should be consistent with a special purpose governmental entity that engages in business-type activities. The Board has oversight of the management of the school inclusive of establishing the governance structure and the financial management policies as set forth in the school's charter.



3.0 Financial Planning & Reporting

3.1 Budgeting

To ensure compliance with state budget deadlines school administration and business office personnel shall prepare an annual operating budget of revenues and expenses (forecast, or budget) for the upcoming year and a final draft budget compared to actual expenses for the year ending. These tentative annual budgets shall:

- Be presented to the Board in a budget hearing prior to June 1st, with adoption at least 15 days after the hearing.
- Be available for public inspection at the school for at least 15 days before the date of proposed adoption to the Board.
- Be approved by the Board no later than June 30th.
- Once approved, file with the State Auditor and USBE within 30 days of approval.

The Board, administration, department heads and the business office shall use reasonable enrollment and other forecasts and make their best good-faith effort to estimate income and expenses to ensure reasonable accuracy in budgeting for revenues and expenses. The final (Board approved) budget shall be adhered to by administration at all times—administration does not have the authority to amend the budget or spend outside of the approved budget without prior Board approval. The Administration may propose and the Board may approve budget amendments at any time during a fiscal year.

Key budgeting information:

- The fiscal year of the school is July 1 through June 30 and is the budget year.
- The appropriate accounting period is used for all accruals and adjusting entries when needed.
- At the close of the fiscal year, the accounting records (including the school's books) shall be accurate, properly reflecting all transactions (reflecting what actually happened).
- Financial statements displaying budget vs. actual results are prepared by the business office and reviewed by the director are presented to the Board each month.
- Budgets and interim actual reports shall be maintained in the modified accrual basis of accounting.
- Year-end financial statement reporting shall be presented in both the full accrual basis and the modified accrual basis (based on GASB standards) for Entity Wide and Fund level reporting.

3.2 Program Accounting and Accounting Requirements

The school shall follow state accounting program accounting standards and minimum requirements consistent with R277-113(5). The school shall establish program accounting procedures that ensure recording of program revenues and expenditures in accordance with GAAP and the school fee provisions in Section R277-407-13. The school shall record all program transactions in a manner that reflects the use of funds for allowable costs and activities.



The school shall record transactions when they occur in the accounting system utilizing the following codes as established by the uniform Utah State Board of Education approved chart of accounts (COA):

- Fund
- Function
- Location
- Program
- Object or revenue code as applicable

Periodic reallocation of program expenses is allowable and required as state approved plans are adjusted and program implementation between related programs that share the same cost center may require. The school shall document all reallocations with the original source documents as well as updated documentation.

It is the responsibility of the Board to ensure expenditures are permitted and made within program rules, guidance and regulations, that proper approvals are obtained, and that compliance is monitored. The Board may delegate such authority to the school director or principal; however, responsibility for such compliance ultimately rests with the Board.

Any good or service booked to a restricted program (IDEA, Title, LAND Trust, etc.) shall be approved by a program-level supervisor or school-level administrator to ensure they are necessary, reasonable, and allowable (per program rules), for the restricted program. Only goods or services legally permitted in a restricted program shall be approved and allocated to the restricted program.

The school should accrue school fees, and fee waivers and use contra revenue accounts to record fee waivers in the in the LEA's accounting system.

Upon closing of a fiscal year, a member of the audit committee or the school director shall review and sign the Schedule of Expenditures of the Federal Awards.

3.3 Maintenance of Effort

3.3.1 Purpose and Compliance

Gateway Preparatory Academy shall comply with the Maintenance of Effort (MOE) requirements for both Title I, Part A of the Elementary and Secondary Education Act (ESEA) and the Individuals with Disabilities Education Act (IDEA). The primary objective of this policy is to ensure that federal funds are used to supplement, not supplant, state and local funds.

3.3.2 Title I, Part A Thresholds

For Title I, Part A, the school is mandated to maintain fiscal effort by ensuring that either the combined fiscal effort per student or the aggregate expenditures of state and local funds for the preceding fiscal year is not less than **90 percent** of the effort for the second preceding fiscal year.



3.3.3 IDEA (Special Education) Thresholds

For IDEA, the school must maintain the level of expenditures for the education of children with disabilities from at least one of the following sources at a level equal to or greater than the amount spent in the previous fiscal year:

- Local funds only.
- The combination of State and local funds.
- Local funds on a per-capita basis.
- The combination of State and local funds on a per-capita basis.

3.3.4 Consequences of Non-Compliance

- **Title I:** Failure to meet the 90 percent MOE requirement will result in a proportional reduction of Title I, Part A allocations by the Utah State Board of Education (USBE) in the succeeding fiscal year.
- **IDEA:** Failure to meet MOE requirements for Special Education may result in the school being required to pay back the difference using non-federal funds.

3.3.5 Exceptions and Waivers

The school may request a waiver or apply for specific IDEA exceptions (such as the departure of high-cost staff or a decrease in enrollment of students with disabilities) in accordance with USBE and federal guidelines.

3.4 Journal Entries

In accordance with law, rules and applicable accounting standards, the school may from time to time need to adjust the books to reflect transactions as they actually occurred using journal entries. Each journal entry shall be:

- Substantiated by supporting documentation detailing the need for the change.
- Recorded in the accounting system.
- Reviewed and approved by both the business administrator and the director and/or a member of the board.

Frequent use of journal entries may indicate recordkeeping or other deficiencies. The business office is encouraged by the Board to properly enter and correct transactions at the transactional level to avoid unnecessary or frequent journal entries.

3.5 Measurability of Revenues

Gateway Preparatory Academy recognizes funds as measurable and recorded in the accounting records if the revenues are collected within ninety days of year end. A receivable may be recorded on the books if it



is anticipated that the funds will be received within this timeline. In the event the funds are not received, an adjustment will be entered on the books before issuing the audited financial statements.

3.6 Net Assets

Net assets are recorded in accordance with GAAP applicable to special purpose governmental units. Net assets include the following:

- Unrestricted assets.
- Restricted assets.
- Investment in Capital Assets, net of related debt.

3.7 Consistency in Cost Accounting

Practices used by the school in estimating costs in grant/contract proposals are consistent with its accounting practices used in accumulating and reporting costs. Accounting practices used by the school in accumulating and reporting actual costs are consistent with its practices used in estimating costs in its grant and contract proposals.

3.8 Financial Statement Reporting

As required by USBE administrative rule R277-113, the LEA shall ensure the LEA Board is provided fiscal reports on a monthly basis, regardless of the occurrence of an official Board meeting. The business administrator is required to provide reports to the Board or audit committee as delegated by the Board and listed on the Finance Procedures.

3.9 Audit

The Board (after receiving a recommendation from the school's audit committee) contracts with a qualified independent certified public accounting firm to conduct an independent fiscal audit of the school's financial records annually. The Board or audit committee should distribute a request for proposal (RFP) (at minimum every 5 years) as required in R123-5-4, following RFP requirements in 63G-6a.

The audit shall be performed in accordance with Generally Accepted Auditing Standards (GAAS) generally accepted in the United States of America, Government Auditing Standards issued by the Comptroller General of the United States, 2003 Revision (GAS) and, if applicable, the U.S Office of Management and Budget's relevant circulars. The selected firm must be properly licensed to perform the audit and certify the school's financial statements. Furthermore, they must be familiar with all relevant standards and related state and federal regulations to properly conduct and certify the school's fiscal audit.

3.10 Audit Committee



The Board is responsible for mandating procedure development to school administration and must review both policies and procedures on an ongoing (periodic) basis. The Board, typically through the audit committee, shall periodically review written procedures and forms.

The Board shall ensure that all board members and audit committee members complete training on the requirements of 53G-7-4, Internal Audits and their completion of mandatory annual training modules provided by the USBE Internal Audit section on their website, as required in R277-113 LEA Fiscal and Auditing Policies.

The Board shall establish an audit committee per Administrative Rule R277-113, comprised of a minimum of 3 board members (not a quorum) and community members (optional). The names of governing board members who serve on the audit committee shall be listed on the school's website.

The Audit Committee shall develop processes and/or procedures to:

- Seek to understand its role and duties as outlined in the GFOA Audit Committees guide.
- Be responsible for the scope, procurement, appointment, compensation, retention, review and oversight of independent accounting firm(s) engaged for the purpose of preparing or issuing an independent audit report or performing other independent audit, review, or attest services.
- Ensure the school obtains and retains copies of all audits, agreed-upon procedures, engagements, and financial reports required by 52-2a-201 and Subsection 53G-5-404(4).
- Review external audit reports prior to submission to any outside party or authority, ensuring direct communication with the audit committee is provided to audit firm representatives.
- Report to the Board information and reports from the audit committee's meetings, and any relevant discussions with management, internal auditors, external auditors, and among committee members, and assessment of the reports fair and accurate representation to the extent such a determination can be made by the committee.
- Provide an independent forum for internal auditors, internal audit contractors, and other regulatory bodies to report findings of fraud, waste, abuse, non-compliance, or control weaknesses, particularly if administration is involved.
- Ensure corrective action on findings, concerns, issues, and exceptions reported by independent external auditors, internal auditors, or other regulatory bodies are resolved in a timely manner by administration.
- Review and sign off on original bank statements and account reconciliations from the accounting system for each reconciled period, or delegate to the director in writing.
- Review the school's processes, procedures, and forms to ensure adequate internal controls are in place and consistently used.
- Ensure completion and submittal of the annual *Fraud Risk Assessment* as required.
- Ensure all audit committee members complete the required annual training provided by the State Auditor and the USBE Internal Audit department and documentation of such completion is retained.
- Annual review the school's finance policies (per R277-113) and periodic review of associated procedures.
- When possible, committee members should possess knowledge of and experience in finance, accounting, or auditing.
- Perform periodic internal audits of school fiscal records using the Quarterly Review Form or other resources.

This institution is an equal opportunity provider and employer

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



- Perform a quarterly review of all transactions initiated by, approved by, or benefiting the school director, a Board member, or a related party - including purchases, reimbursements, travel, and credit and purchasing card activity - and document that each transaction served a reasonable business purpose, agrees to supporting documentation, complied with Board policy and procurement requirements, and received an independent secondary approval.
- With regards to engagements completed by an independent external auditor, an LEA audit committee shall:
 - (a) manage the audit procurement and quality process in compliance with Title 63G, Chapter 6a, State Procurement Code and Rule R123-5;
 - (b) ensure that the independent external auditor has access to directly communicate with the audit committee.
 - (c) review disagreements between independent external auditors and LEA administration.
 - (d) consider LEA responses to audits or agreed-upon procedures; and (e) determine the scope and objectives of other non-audit services, as necessary.

4.0 Revenue and Asset Management

4.1 Donations, Gifts, and Sponsorships

4.1.1 Purpose and Applicability

This policy establishes school procedure governing the solicitation, acceptance, valuation, recognition, and reporting of all donations, gifts, sponsorships, and in-kind contributions received by Gateway Preparatory Academy ("the school"). It is intended to safeguard public funds, provide for accountability, and ensure compliance with Utah Code and Utah State Board of Education (USBE) rules.

This policy applies to all Board members, administrators, licensed educators, staff, students, volunteers, booster clubs, affiliated foundations, and any other organization or individual that solicits or receives a gift on behalf of or benefiting the school.

4.1.2 Ownership and Use of Donated Funds and Property

All funds, property, or goods donated to the school become public funds and the property of Gateway Preparatory Academy upon acceptance and must be used for the purpose for which they were donated and in accordance with State law and school policy. All school policies and internal controls apply to donations, including the Cash Receipt and Disbursement, Record Retention, and Public Funds provisions elsewhere in this document.

All crowdfunding projects (e.g., DonorsChoose) must be approved by the School Director prior to posting. Materials or funds received through crowdfunding platforms are the property of Gateway Preparatory Academy and must be inventoried upon arrival consistent with Section 4.6, Capitalization of Property.

4.1.3 Restrictions on Purpose and Prohibited Donations



Gifts to the school must be general in nature and may not be restricted in a way that prevents their use for various purposes, except where the restriction is to a specific program (e.g., the PE program, science department, or art program). Consistent with Rule R277-113, the school may not accept a donation that:

- Is directed to or intended to benefit a specific employee, a specific student, or a specific vendor (such a gift may be considered a bribe under Utah law);
- Is conditioned on the purchase, use, or endorsement of a particular vendor's product or a specific brand-name good;
- Compensates or supplements the salary of a specific position or individual; or
- Depicts, advertises, or promotes a product that is unlawful for sale to or use by minors, including alcohol, tobacco, e-cigarette/vapor products, or cannabis products.

The Director may approve a donation only if the item(s) to be donated (monetary, gifts, goods, materials, equipment, or services) are:

- In acceptable condition;
- Legal for a public school to possess;
- Safe;
- Unencumbered and free of liens or claims;
- Usable by the school; and
- Not restricted in a manner inconsistent with this section.

4.1.4 Approval Thresholds

Acceptance of donations, gifts, and sponsorships is subject to the following graduated approval requirements, based on the fair market value of the individual gift (or, for a series of related gifts from the same source within a fiscal year, the aggregate value):

- \$250 or less: may be accepted and receipted in the ordinary course by business-office staff under standard Cash Handling & Receipts Procedures; no additional written approval is required.
- Greater than \$250 up to \$50,000: requires approval of the School Director or a designated supervisor/principal, documented on the school's donation acceptance form.
- Greater than \$50,000: requires approval of the Board.

Regardless of value, all donations for capital improvements, facilities, or naming opportunities are governed by Section 4.1.8 and always require Executive Director and Board approval.

4.1.5 Valuation, Substantiation, and Tax Compliance

The school may not assess or assign a monetary value to a gift or donation and provide that value to the donor, either verbally or in writing. The value and tax-deductibility of a donation made by an individual or a company are determined solely by the donor and the donor's own tax advisor, not by the school.

Upon request, the donor may provide, and the school may sign, IRS Form 8283 (Noncash Charitable Contributions).



If a product or service is given to a donor in exchange for a donation or sponsorship (such as a defined advertising placement), the value of that consideration must be determined using an objective, arm's-length method for example, providing the donor with the school's published advertising or rental rates consistent with Rule R277-113's requirement that the school's donation policy provide for objective valuation of donations when advertising or other services are offered in return.

Donations, gifts, and sponsorships valued at more than \$250 must be documented in accordance with school procedures and retained in the school's accounting records.

Use of Tax-Exempt Status: Pursuant to Rule R277-113-5(9), the school's tax-exempt status number shall be utilized strictly for official school purchases and donation solicitations. It may not be used or shared for the personal purchases of any employee, volunteer, or Board member.

Quid Pro Quo Contribution Disclosures: Whenever a donor's payment exceeds \$75 and is partly a charitable contribution and partly in exchange for goods or services (a "quid pro quo contribution"), the business office must provide the donor with a contemporaneous written disclosure statement in accordance with 26 U.S.C. § 6115 and IRS Publication 1771. This statement must:

- Inform the donor that their tax deduction is limited to the amount by which the payment exceeds the fair market value of the goods or services provided.
- Provide a good-faith estimate of the fair market value of those goods or services.

4.1.6 Donor Recognition and Equity

Donors may be recognized through print materials, announcements, and other advertising as determined by the Director. Donors shall receive equitable recognition for like donations provided to the school. The school reserves the right to decline or redirect a donation that would result in gender inequity or a violation of Title IX. Benefits derived from donations must be equitable for all students and in harmony with Article X of the Utah Constitution.

4.1.7 Ethics, Anti-Corruption, and Vendor-Related Gifts

Donations, gifts, and sponsorships offered by a vendor or potential vendor to a specific program (e.g., drama, art, athletics) or to a school employee must be evaluated for compliance with Utah Code Title 63G, Chapter 6a, Part 24 (Unlawful Conduct and Penalties), including Section 63G-6a-2404, which prohibits gratuities, kickbacks, and the unlawful use of position or influence in connection with public contracts.

Consistent with state law, a donation will be accepted only where there is no expectation or promise, express or implied, of remuneration, undue influence, or special consideration. Gateway Preparatory Academy employees may not accept personal payment or gratuities in any form from a vendor or potential vendor as a precondition for the purchase of any product or service.

Neither the school nor its employees or approved volunteers (including Board members) may give or accept an incentive of any kind that constitutes a bribe or a quid-pro-quo arrangement.

Enrollment, employment, or doing business with the school may never be made contingent upon a gift or incentive between the school and any other party.

For purposes of this section:



- “Administration or any agent of the school” means the Executive Director, the Director, the business administrator, and any other employee, contractor, or volunteer authorized to act on the school's behalf in a procurement or purchasing capacity; and
- “Tax-supported entity” means Gateway Preparatory Academy itself.

Administration or any agent of the school (as defined above) may not accept hospitality gifts, gratuities, kickbacks, or other unlawful consideration under Section 63G-6a-2404.

Under that same section, an employee of Gateway Preparatory Academy (a tax-supported entity) may accept a hospitality gift from a vendor without violating the law, so long as:

- The value of the individual gift is less than \$10; and
- The aggregate value of all such gifts from that person in a calendar year is less than \$50.

4.1.8 Capital Improvement Donations and Naming Rights

All donations or gifts for construction, maintenance, facilities renovation or improvement, or other capital equipment purchases must be approved in writing by the Executive Director and the Board. Prior to initiating a capital fundraising drive, the following will be provided to the Business Administrator for evaluation and recommendation to the Executive Director:

- Prospective construction, maintenance, or renovation plans and estimated costs;
- Proposed naming opportunities;
- Proposed donation or gift timeline;
- Loan or financing agreements;
- Maintenance or upkeep requirements and costs; and
- Assurance of compliance with Title IX.

The Executive Director will make a recommendation to the Board, which reserves the right to tentatively approve plans pending donations, gifts, equity, or other conditions.

All physical facilities are owned and operated by Gateway Preparatory Academy; no part of a facility or item of capital equipment may be named for a donor without the express written consent of the Board, and only where the naming opportunity is consistent with the mission and educational objectives of the school. Naming decisions rest within the sole discretion of the Board.

4.1.9 Gifts, Incentives, and Honoraria to Employees

In accordance with Rule R277-107, Section 63G-6a-2404, and the Utah Public Officers' and Employees' Ethics Act (Utah Code Title 67, Chapter 16), a public education employee may not solicit or accept a gift, incentive, honorarium, or stipend from a private source:

- For the employee's personal or family use;
- In exchange for advertising placed by the employee; or
- In exchange for securing an agreement, contract, or purchase between a private company and the school, its programs, or its teams.

Exceptions: a public education employee may accept a gift, incentive, honorarium, or stipend from a private source only if it is: