

2003 FIELD TRIP POLICY

PURPOSE

Outline process of scheduling field trips and the role of parent drivers

DEFINITIONS

Inappropriate Media Entertainment- See Use of Media and Entertainment Policy- Procedure 1

POLICY

Lincoln Academy will provide enrichment experiences through classroom field trips that support the educational objectives of the classroom and enhance student learning. Each elementary class can expect to take a minimum of two field trips per year. As permitted by law, elementary parents may be asked for voluntary donations to fund entrance fees, if applicable. No child will be denied participation in a class field trip if the family does not make a donation. Junior High students participating in optional field trips may be assessed a minimal fee for participation.

When participating in school-sponsored trips, students are expected to obey all school rules and exhibit appropriate behavior while on the field trip. All school-discipline policies and procedures still apply for field trips. The school uniform will be worn on field trips unless other instructions are given and permission granted by Lincoln Academy administration.

PROCEDURE

1- Schedule a field trip- Teachers shall

- a. research the cost and availability of the desired location for field trip.
- b. obtain lunch manager's signature on field trip request form
- c. submit a field trip request form to the front office no later than two weeks before the desired field trip
- d. arrange for parent drivers who have completed the required background checks to take students to and from the field trip.
- e. give all drivers and parents an outline of expectations and rules for the field trip.
- f. be allowed to make special driving exceptions (with administrative approval) for parents in an emergency situation.

2 Driving on a field trip- Parents shall:

- a. complete a background check through Lincoln Academy as required by state law.
- b. submit their drivers license and current insurance information to the front office- this information will only be valid for 30 days. After the 30-day time period parents will have to re-submit documentation.
- c. only drive students who are authorized to be on the field trip- siblings out of the grade level attending the field trip are not authorized and cannot attend.
- d. drive directly to the field trip location and from the location to the school no stopping except for emergency situations.
- e. leave the school and return from the field trip at the appointed times.
- f. Help supervise students in their carpool during the field trip, unless given permission to not fulfill these responsibilities.
- g. while in transit parents will not allow students to play inappropriate media entertainment including inappropriate music, video games, or watch inappropriate videos.
- h. enforce that all students have seat belts on and that students do not sit in the passenger seat, unless they are the student of the parent who is driving.

- i. Ensure all students required by law to be in booster seats have seats and are securely fastened in seats.
- j. Be allowed to transport their own child or whom they are a legal guardian or parent with or without a background check when meeting the following requirements.
 - i. ~~However,~~no other students will be allowed to ride in the vehicle.
 - ii. parents must check out their student from the school
 - iii. parents must be the chaperone for their student on the field trip.
 - iv. parents must cover any admission fees for their individual student and themselves.
 - 1. Parents may not be able to join the class in site activities due to attendance/number restrictions.
 - 2. Parents can follow other groups around with teacher permission.
- k. elementary or secondary Principal may approve exceptions to 2.j.iii in extenuating circumstances.

3008 PARENT CONCERNS POLICY

PURPOSE

Help parents understand proper procedure for addressing concerns and comply with R277-123.

DEFINITIONS

POLICY

Parents/guardians may occasionally have a concern in regard to a particular aspect of the school. Open and honest communication between parents and the school is welcomed and encouraged.

Parents shall address their concern with the individual with whom the concern is directly related and an administrator who can be present at the request of the individual.

Concerns to be addressed with teacher/employee first include but are not limited to:

Student Grades

Student Performance in Class

Additional Questions about how to do an assignment and curriculum concerns

Behavior Concerns

Teacher or Teacher Assistant Performance

PROCEDURE

1. Begin by first addressing the concern with the teacher or individual with whom the concern is directly related, or person most able to address the concern.
2. All student concerns or requests for modification of assignments shall be addressed with the teacher first.
3. If the teacher or individual is not able to resolve the concern to the parents' satisfaction, the concern should then be addressed with the appropriate Administrator or supervisor.

Elementary: EL Administrator

Junior High: JH Administrator

Special Education: SPED Director

Support Staff: Operations
Administrator

Teacher Assistants: TA Supervisor

- a. Administrator will review parent concern with the administrative team to determine validity of complaint and appropriate follow through or actions to implement, if any.
 - i. If concern involves the teacher/teacher assistant's performance, HR will be notified.
 - ii. Individuals involved will be notified and guidance will be given by the Instructional Coach or supervising administrator. Instructional Coach or Administration will follow up on changes ensuring proper improvements are made. Administration will follow up with the concerned parent, not disclosing personal employee information, but giving a brief explanation that their concern has been recognized and is being addressed.
- b. Administration will make note of repeated concerns filed against the same teacher or employee and move the concern forward to the next level, if appropriate.

4. If the appropriate Administrator cannot resolve the issue satisfactorily, the concerns should then be addressed with the School Principal.
 - a. HR will be notified about concerns involving the teacher/teacher assistant's permanence.
 - i. Implementation of Employee Disciplinary Action would be initiated by HR and Administration, if appropriate
 - ii. Individuals involved will be notified and guidance will be given by the Instructional Coach or supervising administrator. Instructional Coach or Administration will follow up on changes ensuring proper improvements are made. Administration will follow up with the concerned parent, not disclosing personal employee information, but giving a brief explanation that their concern has been recognized and is being addressed.
5. If a parent/guardian does not feel their concern has been resolved after taking the above steps, HR may bring their concern to the attention of the Board of Trustees by emailing the Lincoln Academy board members if necessary.
6. Additionally parents may submit a USBE Hotline referral. This can be done by going to <https://www.schools.utah.gov/internalaudit/index#Public%20Education%20Hotline>
7. If a complaint is received by Lincoln Academy through the Public Education Hotline, Lincoln shall:
 1. contact the complainant promptly, and document:
 - a. the LEA personnel that contacted the complainant;
 - b. the type of contact made, such as phone or email;
 - c. the date of the contact; and
 - d. the resolution of the concern or action steps to be taken.
 2. Lincoln shall make at least two good faith attempts to contact the complainant.
 3. The Administrator receiving a hotline complaint shall disclose information concerning the allegations only as necessary to investigate the hotline complaint in accordance with student and employee privacy policies.
 4. Lincoln shall investigate consistent with due process, LEA process, and the law.
 5. Submit a summary to the IAD as requested by the IAD in accordance with the following timelines: hotline complaint within 45 days of the referral;

4000 LINCOLN ACADEMY BOARD OF TRUSTEES BYLAWS

ARTICLE I ORGANIZATION

4000.1 NAME- The name of this nonprofit corporation is Lincoln Academy, Incorporated ("Lincoln Academy").

4000.2 LOCATION- The location of Lincoln Academy is 1582 W 3300 N, Unit 9041, Pleasant Grove, Utah, 84062.

4000.3 PURPOSE- The primary objective and purposes of Lincoln Academy is to create and operate a public charter school, providing public education for residents of Utah County in the State of Utah. Lincoln Academy shall operate in accordance with Utah State Office of Education Rule R277-470, as amended, supplemented, or replaced.

4000.4 MISSION & VISION STATEMENTS- Our mission is to develop emotionally intelligent, service-oriented, 21st century learners in a patriotic, supportive, and technologically-rich environment. Our vision is that Lincoln Academy students will utilize their identified strengths to pursue both their academic and life goals while serving the community.

ARTICLE II THE BOARD OF TRUSTEES

4000.5 COMPOSITION- The Board of Trustees of Lincoln Academy ("Board") is an independent body under the authorization of the Utah State Charter School Board. The Board will consist of no fewer than five (5) and no more than seven (7) individuals, at the discretion of the Board. All voting Board members are appointed by the Board members then acting. Each Board member must have children currently attending Lincoln Academy. The number of voting Board members must always be an odd number. Board members shall declare their intent to uphold the principles of Lincoln Academy by signing and upholding the Lincoln Academy Board of Trustees Code of Ethics (see 4000.7 for complete Code of Ethics). The Board will be comprised of the following: president (who oversees all personnel needs), member over finances, member over faculty and staff relations, member over information technology, member over school musicals, member over fundraising, and member over facilities.

4000.6 DESCRIPTIONS OF BOARD MEMBER ROLES & RESPONSIBILITIES-

Board President Role

OVERVIEW

The Board member serving as president works together, with the Board, the head of the school, and the sitting legal counsel to maintain and improve the quality of education and environment of Lincoln Academy by doing the following:

- Ensures all proper rules and procedures for charter schools are followed.

- Meets monthly with the **Lead Administrator** to discuss ongoing concerns and to set the agenda for the monthly Board Meeting.
- Sits on the **finance audit committee**.
- Acts as the signing **trustee** to all legal, financial, and benefit matters.
- Sits on the **benefits committee**.
- Sits on the **hiring committee**.
- Works with the **Lead Administrator** to oversee **faculty** and **staff** competency.
- Works with **Lead Administrator** and **human resources director** on employee needs and concerns.
- Helps with faculty/staff disciplinary needs.
- Leads **skip level meetings** for **Lead Administrator**.
- Works with and oversees other Board **members** in their roles and responsibilities.
- Counsels with **Lead Administrator** on current concerns or needs of **Lincoln Academy**.
- Assists enrollment staff on “Lottery Day.”
- Speaks on behalf of the Board on recognizing “Spotlight Employees.”
- Heads correspondence with concerned Lincoln Academy shareholders.
- Represents Board at various State **charter school board trainings** and **events**.
- Meets regularly with **Lead Administrator** and **operations manager** to coordinate and give input to various operations of **Lincoln Academy**.

Faculty and Staff Outreach Member Role

OVERVIEW

The Board **member** over **faculty** and **staff** outreach helps to foster a relationship of positivity, support, understanding, and trust between members of the Board and members of **Lincoln Academy**’s employees. Historically, this has been done in the following ways:

- Coordinate and facilitate monthly highlights of staff members at Board **meetings**.
- Thank you notes and appreciation gifts to staff members.
- Quarterly **staff appreciation** events.
- Coordination of yearly Christmas bonuses with gifts and biennial Christmas dinner for entire **staff**.
- Procurement of baby gifts, wedding gifts, and bereavement gifts for staff members
- Assists enrollment staff on “Lottery Day.”
- Work with school website designer to keep Board **member** information up to date.
- Encourages Board **member** interaction on **Lincoln Academy** social media pages.

- Maintain and provide current employee photo directory to Board members.

Information Technology Member Role

OVERVIEW

The Board member for information technology is responsible for the overall vision and technology plan for Lincoln Academy, including platforms used, security implemented and strategies for a solid network. Historically this has been done in the following ways:

- Approve technology expenditures and procurement processes for all technology items.
- Work with the IT director to ensure Lincoln Academy is eligible for e-rate funding.
- Ensure Lincoln Academy is meeting the expectations for student's privacy and internet filtering.
- Review IT policies and ensure policies follow correct state guidelines.
- Consult and encourage technology funding through technology grants.
- Work with IT director to ensure proper security measures are in place with cameras, electronic locks and filtering systems.
- Participate in review of applications and in interviews for a new IT director.

Musical Member Role

OVERVIEW

The Board member over school musical experiences is responsible for the overall vision, execution, and experiences of students in both the junior high and elementary musicals. Historically this has been done in the following ways:

Junior High Musical Experience

- Facilitate yearly musical experience for 6th-9th graders in the Fall.
- Bring musical to board for approval by March board meeting.
- Work directly with drama teacher as the director of the musical.
- Hire or find a volunteer to be choreographer, music director, and stage manager.
- Create committees, from parent volunteers, to help run and organize all areas needed to run the Fall musical experience.
- Secure rental space annually by March before following school year.
- Set budgets for all needed expenses including salaries for director, music director, choreographer and stage manager.

Elementary Musical Experience

- Schedule Missoula Children's Theater to come for a week in March of the current school year to run a week-long experience for grades K-6th.
- Secure housing and any other parent volunteers needed for this experience.

Finance Member Role

OVERVIEW

The Board member over finances helps to oversee proper compliance to all rules and regulations regarding financial, budgetary, benefits, investments, and audits by working closely with the operations and finance managers. Historically, this has been done in the following ways:

- Review and approve all checks / expenses via approved bill paying systems.

- Use access to **financial software** to review financials (usually done with **operations manager** before **Board meeting**).
- Sign/Initial all statements each month - this will include the cash reconciliations, bank statements, and assures that you at least reviewed the records of all transactions.
- Be familiar with **Lincoln Academy financial policies**.
- Bond and investment accounts will be in your name, be prepared to monitor and participate in quarterly report meetings.
- Chair Audit Committee
 - Communicate with **auditors / monitors**
 - Work with **operations manager** to **procure required auditing services**.
 - Encouraged to send a **request for quotation** every 5 years for **auditing services**.
 - Review **assurance / audit reports**.
 - Ensure **corrective action where necessary**.
 - Settle **related disputes**.
 - Discuss **audit concerns Board**.
 - Help with **non-audit services** such as **investments**.
 - Be aware of and inform others of the **audit hotline** - 801-538-7813

Facilities Member Role

OVERVIEW

The Board **member over facilities** works with **Lincoln Academy** administrators and facilities staff to provide insight and direction on current building and property maintenance as well as building systems. Building and property security, public safety, energy efficiency and building appearance also fall under this umbrella. Additionally, **this Board member** assists in forecasting upcoming maintenance/repair needs and budget numbers as well as future construction, equipment upgrade/replacement, etc. Historically, this has been done in the following ways:

- Helps obtain bids for outside contractor work.
- Assists in forecasting upcoming maintenance/repair work.
- Reviews and approves, with the **Board**, facilities expenditures.
- Ensure proper maintenance to physical components of school security.
- Act as a liaison between the **lunch director** and **operations manager** to ensure good communication and compliance.

Fundraising Member Role

OVERVIEW

The Board member over Fundraising works with the Board and Lincoln Academy administrators to provide fundraising and development expertise and feedback and direction on all fundraising efforts. Historically, this has been done in the following ways:

- Review past and recent fundraising efforts and events at Lincoln Academy, and help determine if they are being fulfilled efficiently, and are being maximized.
- Recommend ways to maximize fundraising efforts.
- Help the Board interview and select an outside fundraising/development professional to introduce specific, new fundraising opportunities and annual events at Lincoln Academy, grow our donor base in our community, and to make recommendations on existing fundraising efforts (including website donations, free dress days, etc.). This professional will train a parent fundraising committee, utilize existing groups such as SBO's and other parent committees, and introduce new events both in the Fall and the Spring, to significantly increase donations to Lincoln Academy.
- Advise the parent fundraising committee on fundraising language, answering questions, and receiving updates on the progress of their assignments.

In addition, ALL Board members:

- Attend monthly Board meetings, actively participating and coming prepared to understand issues and needs from other aspects of Lincoln Academy.
- Sit on various committees according to administration's needs.
- Review Lincoln Academy policies and procedures.

4000.7 CODE OF ETHICS-

LINCOLN ACADEMY BOARD OF TRUSTEES CODE OF ETHICS

The Board desires to operate in the most ethical and conscientious manner possible and to that end the Board adopts this Code of Ethics, and each member of the Board agrees that he or she will:

Governance Structure

1. Recognize that the authority of the Board rests only with the Board as a whole and not with individual members and act accordingly.
2. Support the delegation of authority for the day-to-day administration of Lincoln Academy to the Lead Administrator and act accordingly.
3. Honor the chain of command and refer problems or complaints consistent with the chain of command.
4. Not undermine the authority of the Lead Administrator or Lincoln Academy administration.
5. Use reasonable efforts to keep the Lead Administrator informed of concerns or specific recommendations that any member of the Board may bring to the Board.

Strategic Planning

1. Reflect through actions that his or her first and foremost concern is for educational welfare of children attending **Lincoln Academy**.
2. Participate in all planning activities to develop the vision and goals of the **Board**.
3. Work with the **Board** and the **Lead Administrator** to ensure prudent and accountable uses of the resources of **Lincoln Academy**.
4. Render all decisions based on available facts and his or her independent judgment and refuse to surrender his or her judgment to individuals or special interest groups.
5. Uphold and enforce all applicable laws, all rules and guidelines of the State Board of Education, and the **Board**.

Board and Community Relations

1. Seek regular and systemic communications among the **Board** and students, staff, and the community.
2. Communicate to the **Board** and the **Lead Administrator** expressions of public reaction to **Board** policies and **Lincoln Academy** programs.

Policy Development

1. Work with other **Board** members and **Lincoln Academy** administration to establish effective policies for **Lincoln Academy**.
2. Make decisions on policy matters only after full discussion at publicly held **Board** meetings.
3. Periodically review and evaluate the effectiveness of policies on **Lincoln Academy** programs and performance.

Board Meetings

1. Attend and participate in regularly scheduled and called **Board** meetings.
2. Be informed and prepared to discuss issues to be considered on the **Board** agenda.
3. Work with other **Board** members in a spirit of harmony and cooperation despite differences of opinion that may arise during the discussion and resolution of issues at **Board** meetings.
4. Vote for a closed session of the **Board** only when applicable law or **Board** policy requires consideration of a matter in **closed** session, as authorized under all statutory requirements.
5. Maintain the confidentiality of all discussions and other matters pertaining to the **Board** and **Lincoln Academy**, during **closed** session of the **Board**.
6. Make decisions in accordance with the interests of **Lincoln Academy** as a whole and not any particular agreement thereof.

7. Express opinions before votes are cast, but after the Board vote, abide by and support all majority decisions of the Board.

Personnel

1. Consider the employment of personnel only after receiving and considering the recommendation of the Lead Administrator.
2. Support the employment of persons best qualified to serve as employees of Lincoln Academy and insist on regular and impartial evaluations of Lincoln Academy staff.
3. Comply with all applicable laws, rules, regulation, and all Board policies regarding employment of family members.

Financial Governance

Refrain from using the position of Board member for personal or partisan gain or to benefit any person or entity over the interest of Lincoln Academy.

Conduct as a Board Member

1. Devote sufficient time, thought, and study to the performance of the duties and responsibilities of a member of the Board.
2. Become informed about current educational issues by individual study and through participation in programs providing needed education and training.
3. Communicate in a respectful professional manner with and about fellow Board members.
4. Take no private action that will compromise the Board or Lincoln Academy administration.
5. Participate in all required training programs developed for Board members by the Board or the State Board of Education.
6. In the annual report, submitted to the Utah State Board of Education, disclose the status of Board member compliance with the Code of Ethics.

Conflicts of Interest

1. Announce potential conflicts of interest before Board action is taken.
2. Board members must recuse themselves from the room when discussions are held in an closed session regarding the competency, performance, or salary of a family member employed at Lincoln Academy.
3. Comply with all of the conflicts of interest policy of the Board, all applicable laws, and State Board of Education Standard, rules, and guidelines.

Upon a motion supported by a two-thirds (2/3) vote, the Board may choose to conduct a hearing concerning a possible violation of this Code of Ethics by a member of the Board. The Board member accused of violating this Code of Ethics will have thirty (30) days' written notice prior to a hearing on the matter. The accused Board member may bring witnesses on his or her behalf to the hearing, and the Board may elect to call witnesses to inquire into the matter. If

found by a vote of two-thirds of all the members of the Board that the accused Board member has violated this Code of Ethics, the Board shall determine an appropriate sanction. A record of the decision of the Board to sanction a Board member for a violation of this Code of Ethics will be placed in the permanent minutes of the Board.

4000.8 TERM LIMITS- Board members shall not serve more than ten years unless an alternate term is defined by majority vote of the Board. By February Board meeting each year, all Board members must provide the Board President with a letter of intent indicating their intention to continue or resign for the following year. For Board succession see section 4002.

4000.9 POWERS AND DUTIES- The Board has all powers, authority, and duties as designated in the Lincoln Academy Charter and the Lincoln Academy Board of Trustee Member Roles and Responsibilities Descriptions as indicated in section 4000.6. The primary responsibility of the Board is to ensure achievement of the mission and vision of Lincoln Academy. The Board is responsible to select, support, and terminate, if necessary, the Lead Administrator. The Board has the authority to hire, ruminant, and set the compensation of any Lincoln Academy staff, but may delegate this authority to the Lead Administrator as deemed necessary. The Board is responsible to ensure the operational and financial viability of Lincoln Academy. The Board has the authority to establish and maintain the policies, procedures, and curriculum of Lincoln Academy. The Board oversees all the affairs of Lincoln Academy and its' property and is responsible to carry out all lawful acts as it deems proper and appropriate and to promote the vision and policies of Lincoln Academy. The Board shall only act collectively and in the name of Lincoln Academy when it shall be regularly convened by the Board president or Board finance member after notice to all the members, and the public, or such meeting as required by applicable Utah law.

4000.10 QUORUM- A majority of the current Board constitutes a quorum. A quorum of Board members must be present at any meeting of the Board before business can be transacted or any official action of Lincoln Academy may be conducted. The act of the majority of the members present or represented at a meeting at which a quorum is present constitutes the act of the Board. Board members may attend Board meetings in person or via an electronic meeting platform.

4000.11 MEETINGS- Regular meetings of the Board will be held no less than 9 times per year at the Lincoln Academy Lead Administrator place of business unless an alternative venue is designated by the Board in the notice of meeting in compliance with applicable law. The Board may modify the time, date, and frequency of such regular meetings from time to time, as it sees fit and in compliance with applicable law. Each member has one vote. Board members shall not vote by proxy for absent members. The Board shall use Robert's Rules of Order and meetings must be conducted in accordance with Utah Code Title 54, Chapter 4 ("Utah's Open Meeting Law"). If a Board member is unable to attend a Board meeting, the Board member shall contact the Board president or Lead Administrator. If the Board member can attend via video conferencing, this is preferred to an absence.

a) Special Meeting. Special meetings of the Board may be called by the Board president or any two members on a 24-hour notice given by telephone or email to the Board. Special meetings must be held at the Lincoln Academy Lead Administrator business office or at such other location as designated in the meeting notice. All meeting notices must be posted on the Utah Public Meeting Notice website.

b) Agenda. An agenda must be produced for each regularly scheduled Board meeting to provide effective and efficient meeting practice. The agenda must be prepared and posted in advance in accordance with Utah's Open Meeting Law. Committee Reports must be provided in written format or read aloud for public practice. In addition to previously requested agenda items, any Board member may provide additional agenda items for the following meeting by providing, via email, Lincoln Academy's supervising employee or administrator the request, noting its appropriate place on the normal agenda format, and a realistic time requirement for such item. Such requests must be received at least 24 hours prior to the posting deadline pursuant to Utah's Open Meeting Law.

c) Public Comment. Time will be set aside at each Board meeting for public comment. After the speaker identifies his or her name, address, and affiliation, public comment is limited at the Board's discretion.

d) Closed Sessions. Any Board member may call a Closed Session during any meeting for issues concerning personnel or other matters requiring confidentiality as approved by Utah's Open Meeting Law. All persons except Board members may be excluded from such closed sessions.

e) Participation by Video Conferencing. To the extent permitted by law, any member of the Board or committee thereof may participate in a meeting of such Board or committee by means of video conferencing by which all persons participating in the meeting can hear each other, and participation in such a fashion constitutes presence in person at such a meeting.

f) Valid with Written Consent. Any action required or permitted to be taken by the Board at a meeting may be taken without a meeting if consent in writing is obtained from a majority of the Board members. The written consent must set forth the action so taken and be signed by the members approving the action.

4000.12 BOARD SUCCESSIONS- See 4002 Amendment on Successions.

4000.13 RESIGNATION AND REMOVAL OF BOARD MEMBER- Vacancy of a Board position exists (1) on the death, resignation, or removal of any Board member, or (2) whenever the number of authorized Board members is increased. Any Board member may resign effective upon giving written notice to the Board president unless the notice specifies a later time for the effectiveness of such resignation. No Board member may resign if Lincoln Academy would then be left without a duly elected Board member or members in charge of its affairs, except upon termination of Lincoln Academy. A Board member may be removed when sufficient cause exists for such removal. Any removal requires a majority vote of the remaining Board.

4000.14 FINANCIAL MATTERS- All fiscal procedures for **Lincoln Academy** are determined and established by the Board. All procedures and fiscal reporting **must** comply with federal and state law, any other governing documents of **Lincoln Academy**, and generally accepted accounting principles, through the use of program accounting. No expenditure may be made without the approval of the Board if the expenditure would not be accounted for in the currently approved budget.

4000.15- COMPENSATION AND CONFLICT OF INTEREST- No **Board** member, for reason of his or her position, is entitled to receive any fee, salary, or compensation of any kind for services rendered to **Lincoln Academy**, except that **Board** members may be reimbursed for proven and approved expenses incurred in the business of conducting his or her duties. Board members are subject to the conflict-of-interest rules under applicable federal and state income tax codes.

4000.16- ORIENTATION/TRAINING- New Board members **will** be given an orientation by the Board president prior to their first Board meeting. Written materials **must** be provided in the form of a Board packet consisting of official Board Bylaws, including a description of their specific duties, calendar of upcoming meetings or Board obligations, and the Board Code of Ethics, which will need to be signed prior to the first Board meeting the new member attends, digitally or in hard copy. All Board members **will** be provided general Board training no less than **three** times per year. Board members not participating in training **are** subject to removal.

4000.17 ADVISORY COUNCIL- The governing Board may appoint an **advisory council**. The **advisory council** is a group of specialist volunteers who advise the **Lead Administrator**, **administration**, and Board. The **advisory council** performs assignments to fulfill specific objectives of **Lincoln Academy**. This **council** is composed of such members and having such chairperson, as the governing Board designates. The objectives and responsibilities of the **advisory council** and the rules and procedures for the conduct of its activities **are** determined by the governing Board. This **council** **does** not have authority to incur expense or make any representation or commitment on behalf of Lincoln Academy without the express **written** approval of the Board.

4000.18 COMMITTEES- The Board may designate from among its members, by resolution adopted by a majority of the entire Board, an **executive committee**, to oversee personnel concerns and matters. The **executive committee** is made up of the Board president **and two other** Board members. A **finance audit committee** is also required, composed of the **finance** Board member, Board president, and another Board member. A **development committee** can also be formed with the Board president and two other Board members if needed.

ARTICLE III STAFF-LEAD ADMINISTRATOR

4000.19 **LEAD ADMINISTRATOR**- The Board may appoint one employee to function as the lead administrator of **Lincoln Academy** (“**Lead Administrator**”). Such person may be delegated the authority to act in the absence of a specified policy provided that such action is consistent with the purpose and objectives of the Board and **Lincoln Academy**. Such person shall administer

Lincoln Academy in accordance with the Board direction, **applicable law**, and generally accepted educational practice.

ARTICLE IV

CONTRACTS, PROPERTY, LOANS, AND DEPOSITS

4000.20 CONTRACTS- The Board may authorize any officer (or officers), or agent (or agents) to enter into any contract or execute and deliver any instrument in the name of and on behalf of **Lincoln Academy**, and such authority may be general or confined to specific instances.

4000.21 PROPERTY- The property of **Lincoln Academy** will be held and applied in promoting the general purposes of **Lincoln Academy** declared in these Bylaws. No property, including real estate, belonging to **Lincoln Academy** will be conveyed or encumbered except by authority of a majority vote of the Board. Any such conveyance or encumbrance **must** be executed by the **Board** president in the name of **Lincoln Academy**, and such instrument **must** be duly approved by the **director of finance and compliance**.

4000.22 LOANS- No loans **will** be contracted for or on behalf of **Lincoln Academy** and no evidence of indebtedness **will** be issued in the name of **Lincoln Academy** unless authorized by a resolution of the Board. Such authority **must** be confined to specific instances. No loan **will** be made to any Board member or agent of **Lincoln Academy**.

4000.23 CHECKS, DRAFTS, AND NOTES- All checks, drafts, or other orders for payment of money, notes, or other evidence of indebtedness issued in the name of **Lincoln Academy** **must** be signed by any Board members or agents of **Lincoln Academy** and in such manner as determined by the Board. Any bid over the amount of \$50,000 **must** be approved by the Board.

ARTICLE V

DISSOLUTION

4000.24 REVOCATION OF CHARTER OR DISSOLUTION- If, at any time and for any reason, **Lincoln Academy's** Charter is revoked or **Lincoln Academy** is dissolved, all assets of **Lincoln Academy**, after satisfaction of all outstanding claims by creditors, **must** be disposed of to the State of Utah or the sponsor to dispose of as they see fit.

ARTICLE VI

INDEMNIFICATION

4000.25 INSURANCE CLAIM OR JUDGMENTS- The Board may authorize **Lincoln Academy** to pay or cause to be paid by insurance or to otherwise, any judgment, or fine rendered or levied against a present or former Board member, officer, employee, or agent of **Lincoln Academy** in an action brought against such person to impose a liability or penalty for an act or omission alleged to have been committed by such person while a Board member, officer, employee, or agent of **Lincoln Academy**, provided that the Board shall determine in good faith that such person acted in good faith and without willful misconduct or gross negligence for a purpose which he or she reasonably believed to be in the best interest of **Lincoln Academy**. Payments

authorized hereunder include amounts paid and expenses incurred in satisfaction of any liability or penalty or in settling any action or threatened action.

ARTICLE VI
AMENDMENTS

4000.25 MANNER OF AMENDMENT- These Bylaws may be altered, amended, or repealed and new Bylaws may be adopted by a majority of the Board at any time. Amended Bylaws will be submitted to the State for Approval.

ARTICLE VII
PURPOSE OF BYLAWS

4000.26 PURPOSE- These Bylaws are adopted for the sole purpose of facilitating the discharge, in an orderly manner, of the purposed of **Lincoln Academy**. These Bylaws **are not** construed in any such way as to impair the efficient operation of **Lincoln Academy**. To the extent these Bylaws conflict with any applicable **federal and state** law or rule, these Bylaws **are** interpreted and enforced to comply with such law or rule and all other provisions of the Bylaws remain in full force and effect. To the extent these Bylaws conflict with **Lincoln Academy** Charter, or any other governing document, the Charter controls.

CERTIFICATE OF OFFICER

I, _____, the undersigned do hereby certify:

- (1) That I am duly elected and acting Officer of Lincoln Academy, a Utah Nonprofit Corporation; and
- (2) That the foregoing Bylaws, comprising of **twelve** pages, constitute the Bylaws of said corporation as duly adopted at a meeting of the Board of Trustees held

_____.

_____, President

Adopted by the Lincoln Academy Board of Trustees

Adopted August 2005

Amended June 13, 2007

Amended September, 2013

Amended March 31, 2022

Amended March __, 2026

4001 ACCESSING AUDIO RECORDING OF BOARD MEETINGS

Procedure for accessing audio recordings and notes of public meetings at Lincoln Academy

Audio Recordings

All recordings of Lincoln Academy public and closed meetings will be stored at Lincoln Academy and backed up and password protected on the Lincoln Academy server. Recordings will be posted online at www.lincoln-academy.org. Agendas and notes will be published at least 24 hours in advance at www.lincoln-academy.org and on the Utah Public Notice website at: <https://www.utah.gov/pmn/>. Public meetings will be posted at www.lincoln-academy.org within 3 days of the meeting. Lincoln Academy Board members may listen to any of the closed sessions in an administrative office, by appointment. Committee members who are part of an executive level of a committee may also listen to any closed recordings in an administrative office of Lincoln Academy with written approval of the Board. All access will be logged.

Notes

Following Utah's Open and Public Meetings Act, notes of all public meetings will be kept at Lincoln Academy and can be accessed by the general public by request. All access will be logged.

Adopted Jan 2012
Modified May 2021
Modified March 2022
Modified March 2026

4002 BOARD MEMBER AND ADMINISTRATION SUCCESSION

PURPOSE:

To create an orderly, common procedure for replacing Board members and administration to ensure continuity in governance and in operation at Lincoln Academy in the event of the departure of a Board member or the Lead Administrator.

DEFINITIONS:

POLICY:

Board members or members of the Lincoln Academy administration wanting to resign their position will do so in a way that provides adequate time for training of new individuals and the continuing governance of Lincoln Academy.

To maintain Board continuity, Board members will ensure that Board members' terms are staggered, and the Board will continue to safeguard that a majority of Board members' term not expire in any one year.

Board Succession Procedure

1. Board members desiring to resign their position shall notify the Board in writing of their intention. Resignation letter should include the following:
 1. a resignation effective date.
 2. a recommended timeline preceding resignation for training new Board member.
2. The Board will create a timeline for prompt replacement.
3. The Board shall appoint Board member(s), school administrator(s), or a combination to head the search for a new Board member.
4. When conducting a search for new Board members, the search committee will solicit applications from Lincoln Academy community and attempt to identify individuals with desirable experience and expertise to serve on the Board. Applicants will be brought to the Board to determine finalists.
5. The Board will interview finalists
 1. Interviews of prospective Board members will seek to determine whether individuals understand the mission of Lincoln Academy, are invested in that mission, have experience and expertise that will benefit the Board and Lincoln Academy, and whether applicants understand and are willing to act in accordance with the Board's governance role.
6. Any new Board member will be chosen by a majority vote of the remaining Board members.
7. A newly elected Board member will commit to a training period and encouraged to attend Board meetings but will not be voting member until after the resignation effective date.
8. The Board member replacement process will remain consistent with Lincoln Academy's Charter.

Administrative Succession Plan

Planned Departure of Lead Administrator

The Board asks that the Lead Administrator give the Board at least three months notice of the Lead Administrator's intent to leave Lincoln Academy. Upon learning of the Lead Administrator's intent to depart Lincoln Academy, the Board will appoint a search committee that includes members of the Board to coordinate the search for a successor. The search committee will develop a search process to present to the full Board for approval.

The Board will take steps to ensure that the replacement administrator is able to effectively lead Lincoln Academy and accomplish the mission and the goals established by the Board. When the search committee is organized, the Board will have a discussion to:

- Ensure that the Board is unified in its understanding of **Lincoln Academy's** mission;
- Ensure that the Board is unified in its understanding of **Lincoln Academy's** strategic direction;
- Ensure that the Board is unified in its understanding of the roles and responsibilities of the **Lead Administrator**; and
- Ensure that the Board is unified in its understanding of the key competencies of an effective **Lead Administrator**.

Unplanned Departure of **Lead Administrator**

If the **Lead Administrator's** departure is unplanned or occurs in advance of the completion of the search process, the Board will appoint an acting **Lead Administrator**. The Board may also decide that it is in **Lincoln Academy's** best interest to identify individuals outside **Lincoln Academy** to provide additional short-term administrative assistance to **Lincoln Academy** during the search process.

Capacity Building of Administrative Team

The Board realizes its responsibility to adopt the vision and goals of **Lincoln Academy**. The **Lead Administrator** is expected to develop delivery practices of curriculum that aligns with the mission and vision of **Lincoln Academy**. When an entire educational team understand the mission, and clearly understand their role, it will help strengthen **Lincoln Academy** and facilitate an orderly transition in the event of the **Lead Administrator's** departure.

School Oversight During Search Process

During the search process, the **Board** or a committee of **Board** members will meet regularly with the acting **Lead Administrator**, review reports about the progress of **Lincoln Academy** and its programs, the performance of the organization, the financial condition of **Lincoln Academy**, and personnel issues to ensure adequate oversight on the part of the **Board** during the transition period.

The search committee will use the results of prior **Board** discussions to develop a list of priority attributes to guide the search process and will evaluate candidates against these attributes. When a short list of interviewees is identified, the search committee will establish a process for interviewing and evaluating candidates.

The search committee will then recommend up to three candidates to the **Board** for consideration. The **Board** will interview the candidates recommended by the search committee and make the final selection.

The succession plan will be considered and updated regularly.

Adopted Oct 2012
Modified Nov 2013
Modified May 2021
Modified March 2022
Modified March 2026

4003 ELECTRONIC MEETINGS

PURPOSE

To establish written procedures governing electronic meetings as required by Section 52-4-7.8, Utah Code Annotated, at which one or more **Board** members may participate by means of a telephonic or telecommunications conference.

POLICY

Board members may attend and participate in Board meetings electronically. The **chair** of the meeting shall adhere to the following procedure.

The **chairperson** or two members of the Board may call for an electronic meeting. It is still necessary to have a quorum available to hold a meeting.

PROCEDURE

1. Prior to or at the beginning of an electronic meeting, the **chair** of the public body shall verify that proper notice of the meeting was given.
2. Prior to or at the beginning of the electronic meeting or portion of the electronic meeting in which non-present **Board** members will be participating, the **chair** shall confirm that the non-present **Board** members are connected via electronic means.
3. The electronic connection **must** be such that all **Board** members, both present and non-present, may hear the proceedings of the meeting, or portion of the meeting, in which they are participating.
4. If voting is required, the **chair** shall require a roll call vote, so that the non-present **Board** members' votes may be counted.
5. The **chair** shall require that all participants in the electronic meeting verbalize their statements and responses, so that the non-present **Board** members may hear them.
6. The **chair** shall require that all visual aids and written materials not available to the non-present **Board** members be verbally described.
7. When the need for an electronic meeting is apparent, appropriate notice of the needed electronic meeting will be given.

Adopted August 2013
Modified May 2021
Modified March 2022

4004 REGULAR POLICY REVIEW

PURPOSE

To meet state guidelines and best practices on policy review.

POLICY

Lincoln Academy's Board will review policies regularly to ensure they are current, meet state statute and code, and are reflective of regular practices.

PROCEDURE

1. The Board shall create a policy review schedule.
2. School administration will bring suggested changes to policies to the Board.
3. The Board will review policies as needed.

Approved Aug 2018
Modified May 2021
Modified March 2022
Modified February 2025

BUSINESS PLAN Lincoln Academy

Future Focus

CORE VALUES

1. Student Focused
2. Growth Mindset
3. Automatic Optimism
4. Loyalty
5. Own It!

FOCUS

Purpose/Cause/Passion Produce students that are capable of fully contributing to society and work. Do this by getting over 80% of students to be learning at grade level, improving retention rates to 90%+ and expanding this success to a high school model.

Niche Low educator to student ratio (12 to1) in a protected & supportive community

BHAG

Be the #1 School in Utah: Grade Level Learning, Student & Faculty Retention, & Parent Satisfaction

3-YEAR VISION

Future Date: 08-19-2024

Fundraising: build out

Students at Grade Level: 75%

Parent Satisfaction: Find national norms

Student Retention: 90%

FT Employee Retention: 90%

Marketing Strategy 1

Target Market:

Families invested in their children's education

Differentiators:

1. Low Educator to Student Ratio
2. High caliber Educators
3. Lincoln Community

Proven Process:

High Quality Tier 2 Intervention

Guarantee:

Students are always ready for the next level. Someone will always know your child's name.

What does it look like?

1. Improve Educator ratio to 12 to1 in Secondary. 9 more than current.
2. Increased hourly rate and benefits to TA's
3. Opening High School
4. Increase Teacher Salaries

BUSINESS PLAN

Short-Term Focus

1-YEAR GOALS

Future Date: 08-19-2024

Fundraising: need more info

Students at Grade Level: 65%

Parent Satisfaction: need more info

Student Retention: 85%

FT Employee Retention: 85%

QUARTERLY GOALS

Future Date: 08-19-2024

Revenue:

Profit:

Measurables:

Goals for the year:

1.	Structuring a PCBL rollout plan
2.	Adopting new student information system
3.	Implement new Financial system
4.	Adopting Reading Curriculum
5.	Determine Expansion or no expansion
6.	Create Uniform Benchmark & Grading systems

Quarterly Goals:

1.	Do 1 school visit and pull actionable step
2.	Identify 3 curriculums to review
3.	Administer 1 benchmark for each core subject and evaluate data

LONG-TERM ISSUES

No Long-Term Issues.

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Lincoln Core Values

Lincoln Student Focused- Student growth, well-being, and achievement are paramount. All decisions are based on what is in the best interest of Lincoln students. All Lincoln employees strive to get to know all students, build meaningful relationships, and develop instructional delivery models that reach the individual student. Employees have shared responsibility for all students at the school.

Growth Mindset- Collaboration is the key to our success. Employees continually seek out ways to improve their practice and develop their skill sets both individually and as a team. All employees can learn new skills and are willing to implement new initiatives that are asked of them. Employees understand the power of yet. Discussion and disagreement are a healthy part of the growth mindset; however, if you see a problem, bring a potential solution and be willing to support the final outcome.

Automatic Optimism- Always look for the bright side of any situation. Employees assume positive intent in all interactions. Look for reasons why something will work out instead of the reasons it won't. Maintaining an "I Can" attitude will drive progress.

Loyalty- Professional interactions create a safe environment for all stakeholders. Employees are loyal to the goals of the school, co-workers, students and families. Employees support the school in conversation with community members and each other. Concerns about co-workers, school practices, or other issues are addressed directly and vertically, not horizontally. The names and issues of students and families are protected by Lincoln employees. FERPA is not optional—it is the law!

Own it- Integrity means prioritizing doing the right thing over personal gain. Without integrity, Lincoln Academy will fail to SOAR. If it is your job, do it. Mistakes are a part of growth and learning. Taking responsibility for mistakes accelerates growth. Self-reflection is an essential part of resolution.

Draft 2026 - 1118 WELLNESS POLICY

PURPOSE

Promote the health and wellness of all individuals at Lincoln Academy.

DEFINITIONS

POLICY

Student Wellness

Lincoln Academy believes that good health fosters student achievement and student attendance. Thus, Lincoln Academy is committed to providing a school environment that promotes and protects children's health, well-being, and ability to learn. This environment will be achieved by teaching, supporting and modeling healthy eating habits and lifestyles; physical activity and physical education; and school safety. Lincoln Academy recognizes that the learning environment can influence the way in which children develop life-long eating, physical activity, and healthy lifestyle habits. Lincoln Academy further recognizes that children need access to healthful foods, opportunities to be physically active, and supported in a nurturing learning community in order to grow, learn, and thrive.

Wellness Policy Development and Review

Lincoln Academy believes that the participation of the community, school food service professionals, school administrators, physical education and health educators, staff, parents, and students is essential. The process of policy development will reflect the standard established by model coordinated school health programs throughout the state of Utah. The Director will appoint a committee inviting representatives of the above group to review and monitor the implementation of the School Wellness Policy.

Wellness Policy Goals

The overall goal of the Wellness Policy is to encourage a healthy lifestyle and to discourage behaviors that can harm students' well-being. Lincoln Academy shall adopt goals for nutrition education, physical activity, and other school-based activities that are designed to promote student wellness. We will be promoting our goals and nutrition through our PE classes, health classes and school-wide health week.

Nutrition and Nutrition Education

Lincoln Academy believes that foods and beverages available to students at Lincoln Academy should support the health curriculum and promote optimal health. To the extent practicable, Lincoln Academy will participate in available federal school meal programs and meet the nutrition requirements established by local, state and federal statutes and regulations.

1. All students will have access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students.
2. The school nutrition program will accommodate the diversity of the student body in meal planning; and will provide clean, safe, and pleasant settings and adequate time for students to eat.

3. The School will make every effort to eliminate any social stigma attached to, and prevent the overt identification of, students who are eligible for free and reduced-price school meals. There will be no identifying lines or other system to separate paying and non-paying students.
4. Food and beverage that are sold for the purpose of fundraising or other activities during the school day shall generally meet nutrition guidelines for food and beverage available outside the school meal program. We will meet the USDA Smart Snacks in the School Nutrition Standards.
5. The School will encourage school-based organizations to use non-food items for fundraising.
6. School staff will be encouraged to avoid the use of non-nutritious foods as a reward for students' academic performance, accomplishments, or classroom behavior. Staff will be better informed during trainings as to what other options are available for rewards and what is in our school wellness policy.
7. School staff will be encouraged to avoid the use of screen time as a reward for students' academic performance, accomplishments, or classroom behavior. Staff will be better informed during trainings as to what other options are available for rewards and what is in our school wellness policy.
8. School staff shall encourage parents/guardians or other volunteers to support the school's nutrition education program by considering nutritional quality when selecting any snack, which may be donated.
9. Nutrition education shall be provided through health education programs. The School's nutrition education and physical education programs shall be based on and consistent with the Utah Department of Education curriculum and framework and standards for the subject.
10. The guidelines for food and snacks can be found at <http://www.fns.usda.gov/healthierschoolday/tools-schools-focusing-smart-snacks>
11. The school meals served through the National School Lunch Program will promote healthy food and beverage choices for all students throughout the school campus, as well as encourage participation in school meal programs. This promotion will occur through at least:
 - Promoting foods and beverages that meet the USDA Smart Snacks in School nutrition standards.
 - Display of food groups required for a reimbursable meal. Signs posted in elementary gym.
 - Placement of food will be appealing and attractive to children;
 - Be served in clean and pleasant settings;
 - Offer a variety of fruits and vegetables;
 - Serve only low fat 1% and fat free milk and nutritionally-equivalent non-dairy alternatives (to be defined by USDA);
 - Ensure that all of the served creditable grains are whole grain; and
 - For K-6th recess will be before lunch.

Physical Activity and Physical Education

All students will have opportunities, support, and encouragement to be physically active on a regular basis. Opportunities for moderate to vigorous physical activity shall be provided through physical education, recess, school athletic programs, extracurricular programs and other activities.

1. Classroom health education will complement physical education by reinforcing the knowledge and self-management skills needed to maintain a physically active lifestyle and to reduce time spent on sedentary activities, such as watching television or playing video games.
2. Teachers shall incorporate physical activity while teaching. For example: different stretches, yoga, scavenger hunt, orienteering, activities that get students out of their chair, dance breaks, games that include throwing objects, 4 corners etc.
3. Elementary Students will have access to at least twenty minutes a day of supervised recess, preferably outdoors, during which they will be encouraged to participate in moderate to vigorous physical activity. Junior High students will take the required PE and Health classes.
4. Extended periods of inactivity will be discouraged. When activities, such as mandatory school-wide testing, make it necessary for students to remain indoors for long periods of time, school staff will give students periodic breaks during which they are encouraged to stand and be moderately active. Teachers shall consider the age of students when determine what extended periods of inactivity are and when activities break should be incorporated.
5. Teachers and other school personnel will not use physical activity for punishment.
6. Teachers and other school and community personnel will be encouraged to not withhold opportunities for physical activity as punishment.
7. At least 50 per cent of Physical Education instructional time will be spent in moderate to vigorous physical activity.
8. To encourage proper eating habits students will have lunch after recess. This allows students the appropriate amount of time to eat their food.

Positive and Safe School Environment

Lincoln Academy desires a learning community that welcomes, supports, and encourages its members to lead healthy, successful lives. Lincoln Academy recognizes that it is not always practicable or possible to have nurses, psychologists, and counselors on site to address mental health issues. However, it is the school's goal to identify and access resources that are responsive to its members' needs.

1. Lincoln Academy has established rules and procedures concerning safety for students and will communicate these to students/parents on a regular basis.
2. Appropriate school personnel will be trained on emergency response procedures, basic first aid and CPR, and on administering medications that students are required to take during school hours.
3. School personnel will monitor and maintain equipment used for physical activities.
4. School personnel will monitor weather and air quality and use this data to make decisions about student participation in outdoor physical activities.

5. The school will maintain a Comprehensive School Safety Plan that will address multiple aspects of student safety and a safe school environment.

Staff Wellness

Lincoln Academy values the health and well-being of every staff member and encourages all staff to maintain a healthy lifestyle. Lincoln Academy encourages all staff members to model a healthy lifestyle for its students.

Communication with Parents

Lincoln Academy will support parents' efforts to provide a healthy diet and daily physical activity for their children.

Lincoln Academy will provide information about physical education and other school-based physical activity opportunities before, during, and after the school day; and support parents' efforts to provide their children with opportunities to be physically active outside of school. Such support will include sharing information about physical activity and physical education through a website, newsletter, or other take-home materials and special events.

Policy Review and Accountability

Lincoln Academy will review and revise the Student Wellness Policy every three years to ensure that it supports healthy eating, physical activity, and student wellness and that it is based on the best available research in the area of student wellness. The Director, or designee, will encourage compliance with established school-wide nutrition and physical activity wellness policies.

School food service staff will ensure compliance with nutrition policies within the school food service program and will report on this matter to the director.

To ensure that nutrition goals are addressed and healthy nutrition is encouraged the school will review its goals every three years and reports the findings to the Wellness Committee:

Board approved: Oct 2010
Revised Oct 2013
Revised Sept 2016
Revised June 2021

1117.2 TIME AND EFFORT MONITORING POLICY

In accordance with the Utah State Board of Education guidelines (8)(a), Administrative Board Rule R277-113(5)(6) and Code of Federal Regulation 2CFR 200.430 Lincoln Academy has established the following procedures for time and effort reporting related to individuals charged to federal or state grants:

1. **Time and Effort Reporting:** All individuals whose compensation is partially or fully funded by federal or state grants must complete a **Time and Effort Report when required by the Utah State Board of Education Guidelines**. This may take the form of either a Semiannual Certification or a Personal Activity Report (PAR), depending on the individual's job responsibilities and funding sources.
2. **Reporting Requirements:**
 - **Semiannual Certification:** This will be completed by individuals working on a single cost objective, confirming 100% their time allocation on the grant.
 - **Personal Activity Reports (PAR):** Required at least semiannually for individuals working on multiple cost objectives, these reports detail the actual percentage of time spent on each activity.
 - **Personnel Responsible:** The Special Services Director will be responsible for collecting and providing the proper documentation to The Business Manager.
3. **General Requirements:**
 - Reports must be maintained for all employees receiving federal or state funding, whether full-time or part-time.
 - Time and effort reports must be completed after the fact, reflecting actual time worked rather than estimated percentages.
 - Reports must cover all activities performed by the employee during the reporting period.
 - Reports must be signed and dated by the employee or their direct supervisor to confirm accuracy.
 - Time and effort reports must be submitted to Special Services Director and reviewed on a semiannual basis by the Business Manager and Special Services Director.

By adhering to these guidelines, Lincoln Academy ensures compliance with federal and state funding regulations while maintaining transparency and accountability in the use of public funds.

In addition to this policy, Lincoln Academy had adopted the attached reporting form.

(8)(a) An LEA shall ensure that the LEA's written fiscal policies and procedures address all applicable state and federal statutes and requirements.

R277-113-(5)(6)

- (1) An LEA governing board shall have the following responsibilities:
 - (a) Approve written fiscal policies and procedures required by section R277-113-5

(2) LEA fiscal policies and procedures shall be available at each LEA main office, at individual public schools, and be publicly available on the LEA's website R277-113-(6).

Maintenance of Records 2CFR 200.334

The LEA ensures that all effort forms will be stored with the Special Services Director for 5 years in digital and/or paper format. Digital records will be shared with two other members of leadership.

Effort Form

Reporting Period (ex: 1/1/25-12/31/26)	First & Last Name	Program	Object Code	Percentage of Effort	Certified By	Date of Signing

This letter verifies that the employees listed above certify that 100% of their time was spent working in the assigned program.

Certified and authorized by,

Special Services Director _____

Business Manager _____

Adopted Jan 2025

A Day in the Life: Executive Assistant to the HR Director & School Director

A typical day for the Executive Assistant involves managing confidential and strategic administrative work that supports school leadership. This may include preparing items for the board agenda and supporting documents, handling sensitive employee records and HR matters, coordinating compliance deadlines, drafting formal communications, reconciling contracts or financial documentation, and managing complex calendars for leadership. The role requires discretion, independent judgment, and attention to regulatory and governance requirements. Much of the work happens behind the scenes and involves high-level coordination across departments. The focus is organizational effectiveness, compliance integrity, leadership support, and protecting confidential information.

Job Title: Executive Assistant

Location: Lincoln Academy

Reports To: HR Director and/or School Director

FLSA Status: Non-Exempt

Employment Type: Part-Time (12-Month Position)

(Work in progress) Position Summary

The Executive Assistant provides high-level administrative, organizational, and confidential support to the HR Director and School Director. This role is responsible for managing sensitive personnel information, coordinating board and compliance documentation, supporting strategic initiatives, and ensuring efficient executive operations.

This position requires discretion, independent judgment, and the ability to manage complex priorities in a fast-paced educational environment.

Essential Duties & Responsibilities

Executive & Leadership Support

- Manage complex calendars, appointments, and meeting coordination for school leadership
- Prepare agendas, reports, presentations, and supporting materials for board meetings and leadership meetings
- Assist with drafting and proofreading professional correspondence on behalf of leadership
- Coordinate internal and external communications requiring executive review

Confidential HR & Personnel Support

- Maintain and safeguard confidential employee records
- Assist with contract preparation, offer letters, and employment documentation
- Support employee relations documentation and compliance tracking
- Coordinate onboarding and offboarding processes
- Maintain strict confidentiality regarding personnel, compensation, and disciplinary matters

Operations & Strategic Coordination

- Support cross-department coordination for major initiatives
 - Track deadlines and follow-up items for leadership projects
 - Assist with vendor contracts and operational documentation
 - Support budget tracking or purchasing documentation as assigned
-

Qualifications

Required

- High school diploma (Associate's or Bachelor's degree preferred)
- 3+ years administrative experience; executive-level support preferred
- Demonstrated ability to manage confidential information with discretion
- Strong written and verbal communication skills
- Advanced organizational and time management skills
- Proficiency in Google Workspace and/or Microsoft Office
- Ability to prioritize competing deadlines with minimal supervision

Preferred

- Experience in education, charter schools, or public-sector administration
 - Familiarity with HR processes and compliance requirements
 - Experience preparing board materials or governance documentation
-

Key Competencies

- Professional judgment and discretion
 - Strategic thinking and initiative
 - High attention to detail
 - Emotional intelligence and diplomacy
 - Ability to anticipate leadership needs
-

Work Environment

- Office-based with regular interaction with school leadership and staff
- Access to sensitive and confidential information
- Occasional evening board meeting support may be required



2026-2027 Fee Schedule/Spend Plan

ELEMENTARY

Yearbook *Optional	Up to \$20	Play *Optional	\$75
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6th Grade (Only) Participation Fees

Optional Fieldtrips	\$25	Cross Country (Spring without shirt) *Physical Required	\$35
Basketball (Boys and Girls) *Physical Required	\$185	Soccer (Boys and Girls) *Physical Required	\$145
Cross Country (Fall) *Physical Required	\$85	Volleyball (Boys and Girls) *Physical Required	\$150
Cross Country (Spring with shirt) *Physical Required	\$45		

Fines

Lost or Damaged Textbooks, Library Books, School Property	Varies
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JUNIOR HIGH

All Student Fees

House Shirt	\$15	Student Planner (optional)	\$5
Grade Level Field Trip-7, 8, 9 (optional)	Up to \$35	9 th Grade Graduation Dinner and Dance (optional)	\$20

Course Fees (Charged per Semester Unless Designated as a Year Long Course)

CTE

Adobe Illustrator	\$7	Food & Nutrition I, II	\$30
Adobe Photoshop	\$7	Foods for Seventh Grade	\$30
Clothing	\$15	Positive Psychology	\$10
Explorer Tech1,2	\$30	Robotics	\$25

Performing Arts

Band I, II (Year Long)	\$25	Music Polo (optional)	\$18
Chamber Choir (Year Long)	\$25	Orchestra I, II (Year Long)	\$25
Concert Choir (Year Long)	\$25	Technical Theater	\$20
Guitar	\$5		

PE

Fitness for Life	\$15	Lifetime Activities	\$15
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2026-2027 Fee Schedule/Spend Plan

Visual Arts			
3D Art	\$10	Jewelry Making	\$30
Ceramics I, II	\$25	Painting	\$25
Drawing	\$10	Sculpture	\$25

World Languages	
Spanish I, II, III (Year Long)	\$35

Other			
Student Council (Yearlong)	\$150	Yearbook Class (Yearlong)	\$50

Extracurricular Fees			
Basketball (Boys and Girls) *Physical Required	\$185	Driver's Ed Behind the Wheel	\$175
Cross Country (Fall) *Physical Required	\$70	Driver's Ed Classroom - Summer	\$75
Cross Country (Spring, with shirt) *Physical Required	\$45	Music Trip	\$1500
Cross Country (Spring, without shirt) *Physical Required	\$35	Play	\$150
Soccer (Boys and Girls) *Physical Required	\$145	Volleyball (Boys and Girls) *Physical Required	\$150

Miscellaneous Charges			
Adobe Illustrator Certification Test - Optional	\$150	Driver's Ed – 1-hour extra drive time	\$40
Adobe Photoshop Certification Test - Optional	\$150	Lagoon Day (9 th) *Optional	Up to \$100
AP Test - Optional	\$98	Fieldtrips (7 th -9 th) *Optional	Up to \$25
Class Change Fee (Beyond the deadline)	\$10	Replacement ID card	\$5
Driver's Ed – Retake Driving Test	\$60	Replacement House Shirt	\$15
Driver's Ed – Late or No Show	\$35	Yearbook *Optional	\$50-\$60



2026-2027 Fee Schedule/Spend Plan

SPEND PLAN

All Student Fees

House Shirt	Fee covers Wednesday t-shirt for group unity and competitions.
Grade Level Field Trip (7,8,9)	Fee covers grade level field trip admission.
Student Planner	Fee covers student organizational planner.
9 th Grade Graduation Dinner and Dance	Fee covers food and graduation activities for 9 th grade students.

Course Fees

3D Art	Fee covers project supplies such as wire, clay, paper, tools, paint, and other art supplies.
Adobe Illustrator	Fee covers classroom/instructional supplies, project supplies.
Adobe Photoshop	Fee covers classroom/instructional supplies, project supplies.
Band Classes	Fee covers concert stipends, classroom/instructional supplies, instruments.
Ceramic Classes	Fee covers clay, glaze, tools.
Choir Classes	Fee covers concert stipends, music, classroom/instructional supplies.
Clothing	Fee covers classroom/instructional supplies, instructional equipment.
Drawing Classes	Fee covers colored pencils, pastels, markers, charcoal, paper, and other art supplies.
Explorer Tech	Fee covers pen, CO2 car, bridge, 3D prints, metal ring and other shop supplies.
Fitness for Life	Fee covers classroom/instructional supplies, instructional equipment.
Food Classes	Fee covers classroom/instructional supplies, instructional equipment, ingredients.
Guitar	Fee covers classroom/instructional supplies.
Jewelry Making	Fee covers beads, stones, tools, metals, and other jewelry making supplies
Lifetime Activities	Fee covers classroom/instructional supplies, instructional equipment.
Music Uniform	Fee covers concert polo.
Orchestra Classes	Fee covers concert stipends, classroom/instructional supplies, instruments.
Painting	Fee covers classroom/instructional supplies.
Positive Psychology	Fee covers classroom/instructional supplies.
Robotics	Fee covers classroom/instructional supplies, robotics supplies, tools, and other supplies.
Sculpture	Fee covers classroom/instructional supplies.
Spanish Classes	Fee covers classroom/instructional supplies, restaurant field trip.
Student Council	Fee covers classroom/instructional supplies, retreat, clothing.
Technical Theater	Fee covers classroom/instructional supplies, shirt, field trip, project supplies
Yearbook Class	Fee covers classroom/instructional supplies, team events, and clothing.



2026-2027 Fee Schedule/Spend Plan

Extracurricular Fees

Junior High Music Trip	Fee covers hotel, bus, meals, venue, ceremony, supplies, shirt.
Junior High School Play	Fee covers shirt, stipends, venue, costume, makeup, props, set.
Elementary School Play	Fee covers costumes, directors, supplies.
Basketball	Fee covers uniform use, league fee, stipend, equipment.
Cross Country	Fee covers shirt, league fee, stipend.
Soccer	Fee covers uniform use, league fee, stipend, equipment.
Volleyball	Fee covers uniform use, league fee, stipend, equipment.
Driver's Ed (Online or in Person)	Fee covers classroom/instructional supplies, instructional equipment.
Driver's Ed Behind the Wheel	Fee covers Driving instruction, driving time, one road test.

Miscellaneous Charges

Adobe Illustrator Test	Optional - Fee covers cost of certification test.
Adobe Photoshop Test	Optional - Fee covers cost of certification test.
AP Test	Optional - Fee covers cost of test.
Class Change	Fee covers administrative time.
Driver's Ed	Late, no show, extra hour drive, driving test retake.
House Shirt	Fee covers the cost of additional shirt and printing.
ID replacement card	Fee covers card, ink.
Planner replacement	Fee covers planner.
Junior High Yearbook	Optional
Elementary Yearbook	Optional
6th-9th Grade Field Trips	Optional-Fee covers transportation, entrance.
9th Grade Lagoon Day	Optional- Fee covers transportation, entrance.
Lincoln Merchandise	Varies

Fines

Lost or damaged books, technology, school property	Fee covers replacement, repair.
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Disclosures

Fee Waiver	Fee waivers are available to eligible applicants. The application must be printed and completed from the website and submitted with all required supporting documentation. If a waiver request is denied, the student has the right to appeal the decision.
Aggregate Fee	\$3,000 (You will not pay more than \$3,000 per child/year).
Class Changes	Class changes may be made at any time during the school year. Students are allowed one class change per semester at no charge. Each additional class change will result in a \$10 fee per occurrence.



2026-2027 Fee Schedule/Spend Plan

	Any applicable balance adjustments will be billed or refunded accordingly. Classes dropped more than two weeks after the class change period are not eligible for a refund. Yearlong classes dropped at semester are also not eligible for a refund. If a student has a negative lunch balance, any refund will be applied to that balance.
Late Enrollment	Students enrolling late in the semester will qualify for a prorated fee schedule.
Withdrawals	Students who withdraw from Lincoln academy within two weeks of the start of a new semester are eligible to receive a full refund for fees in that semester. After this time has passed, a refund will not be issued.
Refunds	Refunds will be mailed to the address listed in the student information system. Parents are responsible for keeping that information up to date. If the check is returned to sender, two phone calls will be made in attempt to get correct address.
Extracurricular activities	Students are not eligible for extracurricular activities if they have outstanding fees. Extracurricular fees must be paid in full before the student participates.
Late Fees	A late fee of \$25 will be assessed for all unpaid balances thirty days after being invoiced. An additional \$15 will be assessed at the 60 day mark and 90 day mark if fees aren't paid.
Unpaid Fees	After 120 days from invoicing, all unpaid balances may be sent to collections. Parents/guardians are responsible for their student's fees and are responsible for all collection and legal fees.

If you have questions, or if you are having trouble paying your student's fees, please stop by or email the Finance Office at finance@lincoln-academy.org as soon as possible so we can make payment arrangements.

Thank you!

A Day in the Life: Front Office Receptionist

A typical day for the Front Office Receptionist begins by opening and preparing the front office for students, staff, and visitors. As the first point of contact, they greet families, manage student check-ins and check-outs, answer and route phone calls, respond to routine parent questions, and monitor visitor entry to maintain campus safety. Throughout the day, they assist with attendance documentation, distribute forms and messages, support basic clerical needs, and coordinate communication between classrooms and families. The pace is steady and highly interactive, requiring constant multitasking, customer service, and attention to detail. Their focus is operational efficiency, positive school culture, and ensuring the front office runs smoothly and professionally.

Job Title: Front Office Receptionist (Part-Time)

Location: Lincoln Academy

Reports To: HR Director and/or School Director

FLSA Status: Non-Exempt

Employment Type: Part-Time (12-Month Position)

Position Summary

The Front Office Receptionist serves as the welcoming face and central communication hub of the school. This role supports a safe, organized, and professional front office environment by greeting students, families, staff, and visitors; managing front-office communications; and providing essential administrative support to school leadership and office staff.

This position follows a school-year–based schedule with reduced summer hours, making it ideal for candidates seeking consistent part-time employment aligned with the academic calendar.

Essential Duties & Responsibilities

Front Office & Customer Service

- Serve as the first point of contact for all visitors, maintaining a warm, professional, and welcoming presence
- Answer, screen, and direct incoming phone calls and messages
- Assist parents, students, and staff with general inquiries and direct more complex issues to appropriate personnel
- Manage visitor sign-in/sign-out procedures and support campus safety protocols

Student & Family Support

- Support daily student check-in and check-out procedures
- Assist with attendance-related tasks and documentation as assigned
- Communicate clearly and respectfully with families regarding routine school matters

Administrative & Clerical Support

- Maintain an organized and efficient front office
- Assist with filing, record maintenance, and document preparation
- Prepare and distribute school communications, forms, and correspondence
- Support scheduling, calendars, and appointments as needed
- Assist with ordering and maintaining front office and teacher supplies

School Operations Support

- Enter and update information in school systems as assigned
- Collaborate with administrators and office staff to support school events and daily operations
- Provide backup support for other front office functions as needed

Qualifications

Required

- High school diploma or GED
- Strong interpersonal, verbal, and written communication skills
- Excellent customer service skills with a calm, professional demeanor
- Ability to multitask, prioritize, and remain organized in a busy school environment
- Basic computer skills (Google Workspace and/or Microsoft Office) are a must
- Ability to maintain confidentiality and handle sensitive information appropriately

Preferred

- Previous experience in a school, office, or customer-service setting
- Familiarity with student information systems, Infinite Campus
- Bilingual skills are a plus
- Must be able to multitask, be a team player, and be adaptable to a quick, fast-paced work environment

Physical & Work Environment

- Primarily office-based with frequent interaction with students, staff, and visitors
- Ability to sit, stand, walk, and perform standard office tasks throughout the workday

Additional Requirements

- Successful completion of background check and fingerprinting per state and school policy

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

2024

Open to Public Inspection

A For the **2024** calendar year, or tax year beginning **JUL 1, 2024** and ending **JUN 30, 2025**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Lincoln Academy Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1582 W 3300 N City or town, state or province, country, and ZIP or foreign postal code Pleasant Grove, UT 84062 F Name and address of principal officer: Jacob Hunt same as C above	D Employer identification number 20-2344918 E Telephone number (801) 756-2039 G Gross receipts \$ 11,350,131. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: www.lincoln-academy.org		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 2004 M State of legal domicile: UT

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: To manage, operate, guide, direct, and promote a public charter school funded by local, state,		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	7
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	185
	6	Total number of volunteers (estimate if necessary)	6	160
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year
9		Program service revenue (Part VIII, line 2g)	10,407,105.	10,561,908.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	333,580.	338,545.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	259,432.	318,966.
12		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	84,659.	119,314.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	11,084,776.	11,338,733.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	7,105,984.	7,740,064.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25)	0.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,710,175.	2,913,767.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	9,816,159.	10,653,831.
	19	Revenue less expenses. Subtract line 18 from line 12	1,268,617.	684,902.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	18,877,504.	19,513,790.
	22	Net assets or fund balances. Subtract line 21 from line 20	12,546,170.	12,532,165.
	22	Net assets or fund balances. Subtract line 21 from line 20	6,331,334.	6,981,625.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer Jacob Hunt, Principal Type or print name and title	Date
Paid Preparer Use Only	Preparer's name M. Paul Winward	Preparer's signature M. Paul Winward
	Firm's name Squire & Company, PC	Date 01/27/26
	Firm's address 1329 S 800 E Orem, UT 84097	Check if self-employed <input type="checkbox"/> PTIN P00290039
		Firm's EIN 87-0343246 Phone no. 8012256900

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: To manage, operate, guide, direct, and promote a public charter school funded by local, state, and federal sources.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 8,003,025. including grants of \$) (Revenue \$ 135,798.) Operation of one public charter school for students from kindergarten to ninth grade.

4b (Code:) (Expenses \$ 568,016. including grants of \$) (Revenue \$ 202,747.) To provide school lunches to students.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 8,571,041.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	X
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38	X

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	61
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with 3 columns: Question, Yes, No. Rows include questions 2a through 17 regarding employee counts, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed None
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
Marie Eads - 801-756-2039
1582 W 3300 N, Pleasant Grove, UT 84062

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Jacob Hunt Principal	46.00			X			162,898.	0.	48,182.	
(2) Grant Memmott Operations Dir	40.00				X		132,437.	0.	43,300.	
(3) Kristi Ungerman Secondary Principal	40.00				X		132,587.	0.	27,931.	
(4) Andreas Proetel Teacher	40.00				X		102,973.	0.	23,784.	
(5) Adam Reveilli President	3.75	X		X			0.	0.	0.	
(6) Cherstyn Stockwell Vice President	3.00	X		X			0.	0.	0.	
(7) Cade Close Treasurer	2.00	X		X			0.	0.	0.	
(8) Mitchell Beck Board Member	2.50	X					0.	0.	0.	
(9) Sarah Chaffin Board Member	3.75	X					0.	0.	0.	
(10) Dave Merrick Board Member	1.50	X					0.	0.	0.	
(11) Michelle Hild Board Member	3.00	X					0.	0.	0.	
(12) Kayla Bills Secretary	1.00	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							530,895.	0.	143,197.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							530,895.	0.	143,197.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **4**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	10,529,684.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	32,224.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			10,561,908.			
Program Service Revenue	2 a School lunch fees	Business Code					
	b Student fees and activities		202,747.	202,747.			
	c		135,798.	135,798.			
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			338,545.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		318,966.			318,966.
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real	66,470.			
			(ii) Personal				
b Less: rental expenses ...		6b	0.				
c Rental income or (loss)		6c	66,470.				
d Net rental income or (loss)				66,470.	66,470.		
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities				
			(ii) Other				
b Less: cost or other basis and sales expenses		7b					
c Gain or (loss)		7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a		58,230.				
b Less: direct expenses	8b	11,398.					
c Net income or (loss) from fundraising events			46,832.		46,832.		
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a Other	Business Code					
	b		6,012.	6,012.			
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			6,012.			
	12 Total revenue. See instructions			11,338,733.	411,027.	0.	365,798.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	162,898.	162,898.		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,944,817.	4,839,203.	1,105,614.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	233,309.	233,309.		
9 Other employee benefits	947,527.	604,434.	343,093.	
10 Payroll taxes	451,513.	451,513.		
11 Fees for services (nonemployees):				
a Management	220.		220.	
b Legal				
c Accounting	19,400.		19,400.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	255,605.	73,749.	181,856.	
12 Advertising and promotion				
13 Office expenses	25,840.	25,840.		
14 Information technology	132,592.	98,694.	33,898.	
15 Royalties				
16 Occupancy	383,689.	325,405.	58,284.	
17 Travel	26,552.	26,552.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	41,908.	41,908.		
20 Interest	572,501.	466,748.	105,753.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	575,342.	546,575.	28,767.	
23 Insurance	71,061.	71,061.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Supplies and materials	470,222.	264,317.	205,905.	
b Food	239,609.	239,609.		
c Textbooks and equipment	58,166.	58,166.		
d Dues and fees	24,899.	24,899.		
e All other expenses _____	16,161.	16,161.		
25 Total functional expenses. Add lines 1 through 24e	10,653,831.	8,571,041.	2,082,790.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	68,499.	1	95,693.
	2 Savings and temporary cash investments	6,630,091.	2	7,184,183.
	3 Pledges and grants receivable, net	183,113.	3	365,425.
	4 Accounts receivable, net	17,419.	4	14,476.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	24,607.	9	155,451.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 17,832,440.		
	b Less: accumulated depreciation	10b 6,133,878.	10c	11,698,562.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	18,877,504.	16	19,513,790.	
Liabilities	17 Accounts payable and accrued expenses	146,228.	17	308,214.
	18 Grants payable		18	
	19 Deferred revenue	82,941.	19	313,069.
	20 Tax-exempt bond liabilities	12,295,000.	20	11,890,000.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	22,001.	25	20,882.
	26 Total liabilities. Add lines 17 through 25	12,546,170.	26	12,532,165.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	6,331,334.	27	6,981,625.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	6,331,334.	32	6,981,625.
33 Total liabilities and net assets/fund balances	18,877,504.	33	19,513,790.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11,338,733.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,653,831.
3	Revenue less expenses. Subtract line 2 from line 1	3	684,902.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,331,334.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-34,611.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	6,981,625.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	Total of lines 3a through 3e		
g	Applied to under distributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

Lincoln Academy

Employer identification number

20-2344918

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (Rev. 12-2024)

Name of organization Lincoln Academy	Employer identification number 20-2344918
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Andrew & Rachel Skeen Foundation 751 North 120 East Lindon, UT 84042	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Lincoln Academy	Employer identification number 20-2344918
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____

Name of organization Lincoln Academy	Employer identification number 20-2344918
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

Lincoln Academy

Employer identification number

20-2344918

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange program
 - e** Other _____
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment _____%
 - b** Permanent endowment _____%
 - c** Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|---------------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,988,464.		1,988,464.
b Buildings		14,461,080.	5,469,835.	8,991,245.
c Leasehold improvements				
d Equipment		1,382,896.	664,043.	718,853.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				11,698,562.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	20,882.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	20,882.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	11,350,131.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	11,398.
e	Add lines 2a through 2d	2e	11,398.
3	Subtract line 2e from line 1	3	11,338,733.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	11,338,733.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	10,665,229.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	11,398.
e	Add lines 2a through 2d	2e	11,398.
3	Subtract line 2e from line 1	3	10,653,831.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	10,653,831.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XI, Line 2d - Other Adjustments:

Fundraising expenses 11,398.

Part XII, Line 2d - Other Adjustments:

Fundraising expenses 11,398.

**SCHEDULE E
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Schools

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or
Form 990-EZ, Part VI, line 48.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

Lincoln Academy

Employer identification number

20-2344918

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II		X
<u>The School is excused from formal compliance with Rev. Proc. 75-50 as long as the School's charter agreement with the State of Utah remains in effect.</u>		
4 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? ..	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain in Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain in Part II	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule E (Form 990) (Rev. 12-2024)

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		Fundraising (event type)	(event type)	None (total number)	
Revenue	1 Gross receipts	58,230.			58,230.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	58,230.			58,230.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	11,398.			11,398.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				11,398.
	11 Net income summary. Subtract line 10 from line 3, column (d)				46,832.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Subtract line 7 from line 1, column (d)					

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

**SCHEDULE J
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

Lincoln Academy

Employer identification number

20-2344918

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	X
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X
c Participate in or receive payment from an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	X
b Any related organization?	5b	X
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	X
b Any related organization?	6b	X
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) (Rev. 12-2024)

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Jacob Hunt Principal	(i)	162,898.	0.	0.	8,652.	39,530.	211,080.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) Grant Memmott Operations Dir	(i)	132,437.	0.	0.	7,070.	36,230.	175,737.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) Kristi Ungerman Secondary Principal	(i)	132,587.	0.	0.	6,426.	21,505.	160,518.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Supplemental Information on Tax-Exempt Bonds
Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions,
explanations, and any additional information in Part VI.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **Lincoln Academy** Employer identification number **20-2344918**

Part I Bond Issues											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A Utah Charter School Finance Authority	26-1275269	91754THQ9	03/04/14	15633561.	Construction and refund bonds		X		X		X
B											
C											
D											

Part II Proceeds										
	A		B		C		D			
1 Amount of bonds retired										
2 Amount of bonds legally defeased										
3 Total proceeds of issue	15,633,561.									
4 Gross proceeds in reserve funds	951,413.									
5 Capitalized interest from proceeds	326,166.									
6 Proceeds in refunding escrows	9,093,857.									
7 Issuance costs from proceeds	307,670.									
8 Credit enhancement from proceeds										
9 Working capital expenditures from proceeds										
10 Capital expenditures from proceeds	4,954,455.									
11 Other spent proceeds										
12 Other unspent proceeds										
13 Year of substantial completion	2015									
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X									
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X								
16 Has the final allocation of proceeds been made?	X									
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X									

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule K (Form 990) (Rev. 12-2024)

Part III Private Business Use								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X						

Part IV Arbitrage								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?	X							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?		X						

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?		X						

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

Schedule K, Part IV, Arbitrage, Line 2c:

(a) Issuer Name: Utah Charter School Finance Authority

Date the Rebate Computation was Performed: 03/03/2025

SCHEDULE L

(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization Lincoln Academy	Employer identification number 20-2344918
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Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$ _____

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
			(1)									
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						\$						

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

Lincoln Academy

Employer identification number

20-2344918

Form 990, Part I, Line 1, Description of Organization Mission:
and federal sources.

Form 990, Part VI, Section B, line 11b:

The Board reviews the Form 990 for accuracy before its filed.

Form 990, Part VI, Section B, Line 12c:

Board reviews and approves any transactions with related parties.

Form 990, Part VI, Section B, Line 15:

The salary schedule for all employees, including the Director, is compiled
and reviewed annually by the board. Salaries are based upon position,
education, and number of years of experience.

Form 990, Part VI, Section C, Line 19:

Governing documents are available upon request.

IT Technician Additional Position: BACKGROUND AND RATIONALE

- Decision:
Provide fee and/or approve the hiring of a part time IT Tech to assist with daily IT responsibilities and free up time to work on larger projects and long term issues.

- Situation/Context:
 - We identified that in order for IT to be able to focus effectively on larger initiatives, long-term projects and long-term tickets, additional support is needed at Lincoln. As shown in the IT Desk Audit below, IT as a team of one does not have enough resources to dedicate to Tickets and Projects.
 - Example Projects
 - Development of a comprehensive IT FAQ and knowledge base for teachers
 - New staff training resources
 - Formal documentation of IT processes, systems, software, and hardware
 - Network infrastructure improvements, including implementation of one-time passwords for staff Wi-Fi and consistent network systems testing

- Recommendation:

Provide feedback and/or approve to Hire a part time IT tech to work 20-28 hours a week.
Per budget allowance:
 - 20hrs/wk from hire date until June 30, 2026
 - 28-32hrs/wk starting July 1, 2026
Off-set IT system's administrator schedule to facilitate completing projects and tickets during non-school hours.
Such as work from 9-5pm allowing for the 3-5 timeframe to be completely uninterrupted time where IT can work in the classrooms and other areas where they are unable to work during school hours.

- Rationale and supporting data:

Non-essential tickets are consistently being delayed in order to be able to complete required projects, and software implementation.
 - Examples of long-term items that were delayed due to ticket volume, required projects and software implementation:
 - Researching and implementing a solution for advertising TVs

- Reconnecting to the marquee for image updates
- Relocating and networking the ID badge printer (took approximately one month to complete due to competing priorities)
- Teacher device refresh (still on ongoing, and was started at the beginning of the year)
- In general, items that do not directly interrupt instruction are delayed.
- This position will also replace the summer help we hire each year for IT.

IT Desk Audit - [IT - Current Work Responsibilities.xlsx](#)

- Importance (1 to 10): **7**

Lincoln Academy Incorporated

Account Level Balance Sheet As of 01/31/2026

Fiscal Year: 2025-2026

Year To Date

Undefined Fund Type

ASSET

		YTD
10.000.0000.0000.8111.8012.00.0	Cash in Banks-Lincoln Lunch Checking	\$67,795.93
10.000.0000.0000.8111.8013.00.0	Cash in Banks-Lincoln Main Checking	(\$24,327.25)
10.000.0000.0000.8111.8014.00.0	Cash in Banks-Lincoln Parent Council	\$26,373.18
10.000.0000.0000.8111.8015.00.0	Cash in Banks-Lincoln Sweep Savings	\$3,196,349.48
10.000.0000.0000.8120.8021.00.0	Investments-Bond Expense Fund	\$28,994.30
10.000.0000.0000.8120.8022.00.0	Investments-Bond Interest Fund	\$189,647.13
10.000.0000.0000.8120.8023.00.0	Investments-Bond Principal Fund	\$352,558.43
10.000.0000.0000.8120.8024.00.0	Investments-Debt Service Reserve Fund	\$951,412.50
10.000.0000.0000.8120.8025.00.0	Investments-Repair & Replacement Fund	\$200,000.00
10.000.0000.0000.8120.8026.00.0	Investments-PTIF-Public Treasurers' Invest. Fund	\$3,380,357.06
10.000.0000.0000.8131.8032.00.0	Local Receivables-SCH Invoiced Fees	\$7,316.50
10.000.0000.0000.8131.8034.00.0	Local Receivables-Sales Tax Reimb.	\$3,840.40
10.000.0000.0000.8131.8035.00.0	Local Receivables-Scholastic Book Fair	\$944.09
10.000.0000.0000.8131.8037.00.0	Local Receivables-Workers Comp	\$2,597.84
10.000.0000.0000.8150.0000.00.0	Prepaid Expenditures	\$55,170.02
ASSET		\$8,439,029.61

LIABILITY

		YTD
10.000.0000.0000.9510.0000.00.0	Accounts Payable	(\$161,791.49)
10.000.0000.0000.9561.0000.00.0	Unearned Revenue-Local-Lunch Super Hero	(\$302.29)
10.000.0000.0000.9563.0000.00.0	Unearned Revenue - State	(\$220,000.00)
LIABILITY		(\$382,093.78)

FUND BALANCE

		YTD
10.000.0000.0000.9860.0000.00.0	Nonspendable - Inventories & Prepaid Expenditures	(\$155,451.20)
10.000.0000.0000.9872.0000.00.0	Restricted - Food Service	(\$111,419.73)
10.000.0000.0000.9899.0000.00.0	Unassigned Fund Balance	(\$7,099,737.41)
FUND BALANCE		(\$7,366,608.34)

Total Liability & Fund Balance	(\$7,748,702.12)
Total (Income)/Loss	(\$690,327.49)
Total Liability and Equity	(\$8,439,029.61)

Lincoln Academy Incorporated

Account Level Balance Sheet As of 01/31/2026

Fiscal Year: 2025-2026

Year To Date

End of Report

Lincoln Academy Incorporated

Board P&L For the Period 01/01/2026 through 01/31/2026

Fiscal Year: 2025-2026

	01/01/2026 - 01/31/2026	Year To Date
INCOME		
Income		
1000 Local Funds (+)	\$58,700.95	\$513,331.35
3000 State Funds (+)	\$965,605.55	\$6,346,616.15
4000 Federal Funds (+)	\$106,438.38	\$158,041.59
Sub-total : Income	\$1,130,744.88	\$7,017,989.09
Total : INCOME	\$1,130,744.88	\$7,017,989.09
EXPENSES		
Expenses (Objects)		
100 Salaries (-)	\$660,153.25	\$3,729,881.67
200 Benefits (-)	\$179,804.17	\$1,063,975.16
300 Purch/Prof Services (-)	\$18,469.48	\$170,378.27
400 Purch Property Services (-)	\$18,286.63	\$216,763.78
500 Other Purchased Services (-)	\$30,223.83	\$168,602.43
600 Supplies & Materials (-)	\$61,648.74	\$654,150.43
700 Property (-)	\$5,431.06	\$27,539.01
800 Debt & Miscellaneous (-)	\$267.07	\$296,370.85
Sub-total : Expenses (Objects)	(\$974,284.23)	(\$6,327,661.60)
Total : EXPENSES	(\$974,284.23)	(\$6,327,661.60)
NET ADDITION/(DEFICIT)	\$156,460.65	\$690,327.49

End of Report

Lincoln Academy Incorporated

Profit and Loss Financial Statement For the Period 01/01/2026 through 01/31/2026

Fiscal Year: 2025-2026

	01/01/2026 - 01/31/2026	Year To Date
INCOME		
Local Sources		
1510 Interest on Investment (+)	\$23,520.18	\$165,691.56
1610 Sales to Students (+)	\$14,905.05	\$107,579.95
1620 Sales to Adults (+)	\$433.25	\$1,993.15
1690 Other Local Revenue (+)	\$34.75	\$181.25
1710 Admissions (+)	\$0.00	\$589.91
1743 Curricular Activity Fees (+)	\$197.00	\$30,685.00
1744 Curricular Activity Fee Waivers (+)	(\$19.00)	(\$1,740.00)
1747 Extra-Curricular Activity Fees (+)	\$10,139.00	\$68,012.00
1748 Extra-Curricular Activity Fee Waivers (+)	(\$300.00)	(\$1,205.00)
1760 Fines (+)	(\$610.00)	\$2,173.45
1770 Fundraisers (+)	\$6,540.46	\$44,545.82
1780 Non-Waivable Charges (+)	\$1,496.00	\$5,924.00
1910 Rentals (+)	\$0.00	\$25,362.00
1920 Contributions and Donations From Private (+)	\$1,000.00	\$61,999.00
1990 Miscellaneous (+)	\$1,364.26	\$1,539.26
Sub-total : Local Sources	\$58,700.95	\$513,331.35
State Sources		
3810 School Meal Program Reimbursement (+)	\$429.20	\$824.40
3005 Kindergarten (+)	\$23,231.08	\$162,617.55
3010 Regular School Programs K-12 (+)	\$308,790.73	\$2,161,535.10
3100 Restricted Basic School Program (+)	\$92,937.23	\$730,610.27
3200 Related to Basic Programs (+)	\$311,021.45	\$2,177,150.14
3400 Educator Supports (+)	\$83,144.31	\$611,328.77
3500 Statewide Initiatives (+)	\$85,204.75	\$372,786.25
3800 Non-MSP State Revenue (via USBE) (+)	\$60,846.80	\$129,763.67
Sub-total : State Sources	\$965,605.55	\$6,346,616.15
Federal Sources		
4522 IDEA - B -- Pre-School Disabled (Sec 619) (+)	\$846.86	\$846.86
4524 IDEA - B -- Disabled (PL 101-476) (+)	\$68,594.36	\$68,594.36
4560 Federal Child Nutrition Prog (+)	\$10,934.09	\$62,537.30
4800 Federal Elementary and Secondary (+)	\$26,063.07	\$26,063.07
Sub-total : Federal Sources	\$106,438.38	\$158,041.59

Operating Statement

Lincoln Academy Incorporated

Profit and Loss Financial Statement For the Period 01/01/2026 through 01/31/2026

Fiscal Year: 2025-2026

	01/01/2026 - 01/31/2026	Year To Date
Total : INCOME	\$1,130,744.88	\$7,017,989.09
EXPENSES		
Instruction		
100 Salaries (-)	\$457,800.96	\$2,587,410.37
200 Benefits (-)	\$112,042.37	\$688,391.97
300 Purch/Prof Services (-)	\$0.00	\$5,200.00
400 Purch Property Services (-)	\$1,662.72	\$8,751.35
500 Other Purchased Services (-)	\$23,123.40	\$70,004.75
600 Supplies & Materials (-)	\$15,303.11	\$246,298.86
800 Debt & Miscellaneous (-)	\$63.18	\$5,112.18
Sub-total : Instruction	(\$609,995.74)	(\$3,611,169.48)
Support Services - Students		
800 Debt & Miscellaneous (-) (-)	\$0.00	\$169.00
100 Salaries (-)	\$25,540.77	\$138,575.07
200 Benefits (-)	\$4,755.72	\$26,905.04
300 Purch/Prof Services (-)	\$6,560.00	\$55,489.50
500 Other Purchased Services (-)	\$0.00	\$393.16
600 Supplies & Materials (-)	\$794.35	\$794.35
Sub-total : Support Services - Students	(\$37,650.84)	(\$222,326.12)
Support Services - Staff Assistance		
100 Salaries (-)	\$29,039.39	\$152,696.88
200 Benefits (-)	\$14,177.60	\$80,314.79
300 Purch/Prof Services (-)	\$501.00	\$15,314.40
500 Other Purchased Services (-)	\$50.00	\$3,933.58
600 Supplies & Materials (-)	\$1,583.07	\$21,200.50
Sub-total : Support Services - Staff Assistance	(\$45,351.06)	(\$273,460.15)
Support Services - General Dist Admin		
100 Salaries (-)	\$26,740.50	\$152,865.99
200 Benefits (-)	\$6,429.59	\$38,188.02
300 Purch/Prof Services (-)	\$6,300.00	\$55,200.00
500 Other Purchased Services (-)	\$152.94	\$1,102.37
600 Supplies & Materials (-)	\$182.66	\$33,072.28
800 Debt & Miscellaneous (-)	\$0.00	\$17,697.00
Sub-total : Support Services - General Dist Admin	(\$39,805.69)	(\$298,125.66)
Support Services - School Admin		
100 Salaries (-)	\$62,263.80	\$351,447.38
200 Benefits (-)	\$21,518.67	\$121,945.02
300 Purch/Prof Services (-)	\$0.00	\$5,262.50
400 Purch Property Services (-)	\$158.73	\$1,039.49

Operating Statement

Lincoln Academy Incorporated

Profit and Loss Financial Statement For the Period 01/01/2026 through 01/31/2026

Fiscal Year: 2025-2026

	01/01/2026 - 01/31/2026	Year To Date
500 Other Purchased Services (-)	\$333.48	\$9,687.85
600 Supplies & Materials (-)	\$511.82	\$39,706.59
Sub-total : Support Services - School Admin	(\$84,786.50)	(\$529,088.83)
Support Services - Central Services		
100 Salaries (-)	\$30,638.90	\$171,378.46
200 Benefits (-)	\$10,617.59	\$51,402.72
300 Purch/Prof Services (-)	\$4,936.88	\$31,967.83
400 Purch Property Services (-)	\$41.40	\$124.20
500 Other Purchased Services (-)	\$6,408.75	\$82,452.47
600 Supplies & Materials (-)	\$2,183.53	\$56,624.80
800 Debt & Miscellaneous (-)	\$147.41	\$6,662.77
Sub-total : Support Services - Central Services	(\$54,974.46)	(\$400,613.25)
Operation & Maintenance of Plant		
100 Salaries (-)	\$11,996.55	\$75,942.73
200 Benefits (-)	\$4,145.84	\$25,685.02
300 Purch/Prof Services (-)	\$171.60	\$514.80
400 Purch Property Services (-)	\$16,283.84	\$204,945.18
500 Other Purchased Services (-)	\$50.00	\$350.00
600 Supplies & Materials (-)	\$11,223.38	\$91,128.13
700 Property (-)	\$5,431.06	\$23,940.01
Sub-total : Operation & Maintenance of Plant	(\$49,302.27)	(\$422,505.87)
Food Services		
100 Salaries (-)	\$16,132.38	\$99,564.79
200 Benefits (-)	\$6,116.79	\$31,142.58
300 Purch/Prof Services (-)	\$0.00	\$1,429.24
400 Purch Property Services (-)	\$139.94	\$1,903.56
500 Other Purchased Services (-)	\$105.26	\$678.25
600 Supplies & Materials (-)	\$29,866.82	\$165,324.92
700 Property (-)	\$0.00	\$3,599.00
800 Debt & Miscellaneous (-)	\$56.48	\$1,823.65
Sub-total : Food Services	(\$52,417.67)	(\$305,465.99)
Debt Service		
800 Debt & Miscellaneous (-)	\$0.00	\$264,906.25
Sub-total : Debt Service	\$0.00	(\$264,906.25)
Total : EXPENSES	(\$974,284.23)	(\$6,327,661.60)
NET ADDITION/(DEFICIT)	\$156,460.65	\$690,327.49

End of Report

Operating Statement

Policy #1407: Meal Charges and Negative Balances and Policy #1408: MEAL POLICY PAID STUDENTS AND NEGATIVE LUNCH BALANCES

Decision:

Should Lincoln Academy combine Policy #1407 (Meal Charges and Negative Lunch Balances) and Policy #1408 (Meal Policy Paid Students and Negative Lunch Balances) into a single, comprehensive meal policy, while removing specific meal pricing from the policy?

Situation/Context:

Lincoln Academy currently maintains two separate policies—#1407 and #1408—that both govern paid meals, charging privileges, negative lunch balances, collections, refunds, and use of the Super Hero Fund. While the overall intent of both policies is aligned, they contain overlapping and, in some cases, conflicting provisions. Notably, the positive meal balance sections are contradictory: Policy #1407 allows refunds and optional donations at parent discretion, while Policy #1408 establishes automatic donation thresholds and timelines unless a refund is requested.

In addition, Policy #1408 includes specific paid meal prices. Because meal prices are approved annually by the state and may change from year to year, embedding dollar amounts in policy requires formal policy revisions each time prices are adjusted, creating unnecessary administrative burden.

Recommendation:

It is recommended that Policies #1407 and #1408 be consolidated into one unified “Meal Charges, Paid Meals, and Account Balances” policy. The new policy should clearly outline charging limits, negative balance procedures, parent communication, collections, employee meal rules, and a single, consistent approach to positive meal balance refunds and donations. Specific meal pricing should be removed from policy and instead referenced as an annually approved schedule maintained by the Kitchen Director and administration.

Rationale and Supporting Data:

Both policies regulate the same operational areas, including paid lunch practices, student and employee charge limits, negative balance management, collections, and use of the Super Hero Fund. The existence of contradictory positive balance provisions creates confusion and increases the risk of inconsistent implementation. Consolidation would eliminate these conflicts, reduce redundancy, and improve clarity.

Removing specific meal pricing from policy aligns with the fact that prices are set and approved annually by the state. This approach ensures compliance while avoiding repeated policy revisions for routine price changes. A single, streamlined policy would also support consistent enforcement by the Kitchen Director and administration and

ensure ongoing compliance with Utah Code 53A-19-201 and 2 CFR 200.426 regarding bad debts.

Importance (1–10):

9

Current Policy #1407

1407 MEAL CHARGES AND NEGATIVE LUNCH BALANCES

PURPOSE

Define when students and faculty can charge meals

DEFINITIONS

POLICY

Students will check out at the Point of Sale using ID cards with their name, photo, and student number on them. In K-6th the student badges will be given to students purchasing lunch that day before they go out to recess. Badges will be stored in each classroom and returned to their proper place at the end of every lunch. 7th-9th will be responsible for their own badges and in making sure they bring their badges with them to lunch every day.

Students will not be denied lunch if there is no money in their lunch account. If a student purchases a school lunch without the parent's permission then the parent is still responsible for the payment of that meal taken. It is not the responsibility of the kitchen staff if a student takes a lunch without the parents' permission. If a parent does not want their student to be able to obtain a lunch through the school, they must fill out the Lincoln Academy Lunch Denial Request form. Until the form is complete, the lunch program cannot honor verbal or written requests to deny lunch to a student

All students shall be allowed up to \$30 meal charges without sufficient funds. If the responsible parent has not paid their debt, the student may receive a partial meal consisting of a roll and a milk. Partial meals will be claimed as "other" meals which are not reimbursable by the National School Lunch Program. Each "other" meal will be charged to the student account at \$0.50 per meal. Students will never be notified they have a negative lunch balance.

Jr. High students will follow the elementary procedure. Jr. High students may purchase Ala Carte items at the end of lunch. Ala Carte items are not eligible for free/reduced lunch prices. All students must pay

full price for ala carte items. Students will not be allowed to purchase Ala Carte items if they have a negative balance.

Parent Communication

The kitchen director will send out emails once a month to let parents know if their students have a negative lunch balance. A log will be recorded of all emails and phone calls. Parents will be notified according to outlined procedure before a student will be served a partial lunch.

Negative Balances

If a student exits the school in the middle of the year their balance must be paid in full before exiting.

Parents are responsible to pay negative balances before June 28th. The kitchen director or the designee will contact parents to request payment. If payment arrangements are not made, or the balance is not paid in full by June 28th, the school may send the parent to a collections agency. If a parent is sent to a collection agency the parent will be responsible for all charges incurred by the collection agency.

According to program requirements (53A-19-201. Control of school lunch revenues -- Apportionment -- Costs. 200.426 Bad Debts.), the lunch program cannot carry over any negative lunch balances. If balances cannot be collected by June 28th, the school will pay for all negative lunch balances and will have the option to send the monies due to a collection agency. The school general fund may choose to help with the negative lunch balances if they feel a collection agency is not necessary.

The kitchen director can apply donations from the super hero fund to help pay for any negative lunch balances. If the superhero fund is used to pay negative balances and there is enough money in the superhero fund to cover all balances then all balances will be paid off. If there isn't enough money to cover all negative balances in full then the money will be distributed evenly regardless of how much each student owes and the remainder balance will either be sent to collections or Lincoln Academy's general fund will pay the remaining negative balance. (For example: If total balances owed was \$200 but the hero fund only has \$150 then each family would get 75% of the owed amount applied.)

Students must have the kitchen director sign off on check out forms. Yearbooks will not be distributed unless balances are paid in full. If students' negative lunch balances have not been paid by the end of the school year, then all negative balances may be sent to a collection agency.

Positive Account Balances

Lincoln Academy's lunch program will refund any positive lunch balances at the end of the school year if the student is leaving. If there are other siblings at Lincoln those balances may be transferred to them for the next school year.

If money is left in a students account at the end of the school year and the parent would like to donate any money left in their lunch account to a "super hero fund", which is used to help pay for students who have a negative lunch balance, than at the discretion of the kitchen director and administration the kitchen may choose to help pay for those negative lunch balances. The "Super Hero Fund" is not set up

for parents who choose not to pay for negative lunch balances. This account is for unforeseen circumstances.

Employee Lunches

Employees are permitted to accrue meal charges up to a maximum of \$15. Once this limit is reached, breakfast and lunch services will be suspended until the outstanding balance is paid in full. Employees are not eligible for partial meals.

PROCEDURE

Administration will work in conjunction with the Kitchen Director to ensure all compliances are met.

Procedure for providing partial lunch due to negative balance.

- 1- Kitchen Director or designee will contact parents when their student balance falls within the \$30 range designated in policy. Contact shall include at least four attempts- a minimum of two emails to all known email addresses and two phone calls to all known phone numbers. Communication shall be logged as indicated in policy.
- 2- If parents do not respond, or parent does not agree to pay balance, the Principal or their designee shall contact parents to notify the parents of the partial meal their student will receive.
- 3- The Principal or their designee will report back to the lunch program director once contact has been made or sufficient notification has been provided and authorize the delivery of partial lunch to a student.

Procedure for referral to collection agency

Before any amount is sent to a collection agency there will be three notifications of an attempt to collect a debt. These notifications will be done by email and a phone call. The school Principal or the designee will make these attempts and has the ability to negotiate payment with parents. The principal cannot waive payment as the school will have to assume any unpaid debts.

This institution is an equal opportunity provider.

Adopted August 2013
Last Modified September 2025

Current Policy #1408

1408 MEAL POLICY PAID STUDENTS AND NEGATIVE LUNCH BALANCES

PURPOSE

Define Lincoln Academy's Paid Lunch policy

DEFINITIONS

POLICY

The school's paid lunch price is approved annually by the state. Lincoln Academy administration will receive a copy of this policy from the state each August and it must be on file in the school office. Compliance with this policy is mandatory and principals should see that their school food services procedures do not violate the policy in fact or in spirit. The cost for K-5th paid lunches is \$2.55 and 6th-9th is \$2.65. A la Carte milk is sold for \$.30 and any extra Entrée item sold by itself with no other components is \$1.50 or more. All elementary students K-6th will have recess before lunch. Recess is 10 minutes with a 20-minute period to eat lunch.

Negative balances: If at the end of the school year there is a negative balance the kitchen director will contact the parent for payment. Any dollar amount owed parents will be contacted until payment is made. If the balance is not paid by June 25th the kitchen director and school administration have the option to send any negative lunch balances to a collection agency or if parents donate to the super hero fund those funds may help pay for any negative lunch balances. If the amount owed is sent to a collection agency the parent will be responsible for all charges incurred by the collection agency. If a student exits the school in the middle of the year their balance must be paid in full before exiting. If the balance is not paid in full before exiting it must be paid within 30 days. If the balance is not paid in full within 30 days, the amount owed may be sent to collections. The general fund may choose to help with negative lunch balances if they feel a collection agency is not necessary. The lunch program is not allowed to write off any unpaid lunch balances or pay for any fees to obtain a collection agency as per agreement signed between the Director of Lincoln Academy and the Lunch Program. Federal and State funds are not allowed to be used to pay for any unpaid negative lunch balances as per codes 53A-19-201. Control of school lunch revenues -- Apportionment -- Costs. 200.426 Bad Debts. If the superhero fund is used to pay negative balances and there is enough money in the superhero fund to cover all balances then all balances will be paid off. If there isn't enough money to cover all negative balances in full then the money will be distributed evenly regardless of how much each student owes and the remainder balance will either be sent to collections or Lincoln Academy's general fund will pay the remaining negative balance. (For example: If total balances owed was \$200 but the hero fund only has \$150 then each family would get 75% of the owed amount applied.) Students will not receive a yearbook or be allowed to check out of Lincoln Academy until all lunch balances are paid in full and signed off by the kitchen director.

Positive account balances:

When a student withdraws from Lincoln Academy (whether mid-year or at the end of an academic year) , families with a positive meal account balance will receive an email notification. **Parents must submit a refund request within the timeframe specified in the email.**

Any remaining balances of \$10.00 or less will be automatically donated to Lincoln Academy's Superhero Fund, which supports meal assistance for students in need.

Balances **over \$10.00 that are not requested for refund will also be donated to the Superhero Fund.** However, If the student has siblings currently enrolled at Lincoln Academy, any positive balance will be automatically transferred to the sibling's meal account for use in the upcoming school year.

PROCEDURE

Administration will work in conjunction with the Kitchen Director to ensure all compliances are met.

This institution is an equal opportunity provider.

Approved August 2016

[Last Modified September 2025](#)

Proposed New Policy #1407

1407 MEAL CHARGES, PAID MEALS, AND ACCOUNT BALANCES POLICY

PURPOSE

Define when students and faculty can charge meals

DEFINITIONS

POLICY

The school's paid lunch price is approved annually by the state. Lincoln Academy administration will receive a copy of this policy from the state each August and it must be on file in the school office. Compliance with this policy is mandatory and principals should see that their school food services procedures do not violate the policy in fact or in spirit.

All elementary students K-6th will have recess before lunch. Recess is 10 minutes with a 20-minute period to eat lunch. Students will check out at the Point of Sale using ID cards with their name, photo, and student number on them. In K-6th the student badges will be given to students purchasing lunch that day before they go out to recess. Badges will be stored in each classroom and returned to their proper place at the end of every lunch. 7th-9th will be responsible for their own badges and in making sure they bring their badges with them to lunch every day.

Students will not be denied lunch if there is no money in their lunch account. If a student purchases a school lunch without the parent's permission then the parent is still responsible for the payment of that meal taken. It is not the responsibility of the kitchen staff if a student takes a lunch without the parents' permission. If a parent does not want their student to be able to obtain a lunch through the school, they must fill out the Lincoln Academy Lunch Denial Request form. Until the form is complete, the lunch program cannot honor verbal or written requests to deny lunch to a student

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This institution is an equal opportunity provider.

Adopted August 2013
Last Modified January 2026

ELA

K-5 (meets 3 out of the 4 indicators below) Current: 65%

- On Grade Level or higher on EOY iReady Diagnostic
- At Benchmark or Above Benchmark on Acadience Reading
- Proficient or Above Proficient on RISE
- 80% or higher on 80% of grade level benchmark assessments

6-9 (meets 3 out of the 5 indicators below) Current: 60%

- On Grade Level or higher on iXL EOY Diagnostic
- Proficient or Above Proficient on MOY Full Class Period Interim/RISE Summative
- 80% or higher on 80% of grade level common assessments
- Earned a B or higher in Language Arts class
- Meets proficiency on CommonLit Reading Comprehension

MATH

K-2 (meets 2 out of the 3 indicators below) Current: 70%

- On Grade Level or higher on EOY iReady Diagnostic
- At Benchmark or Above Benchmark on Acadience Math
- 80% or higher on 80% of grade level benchmark assessments

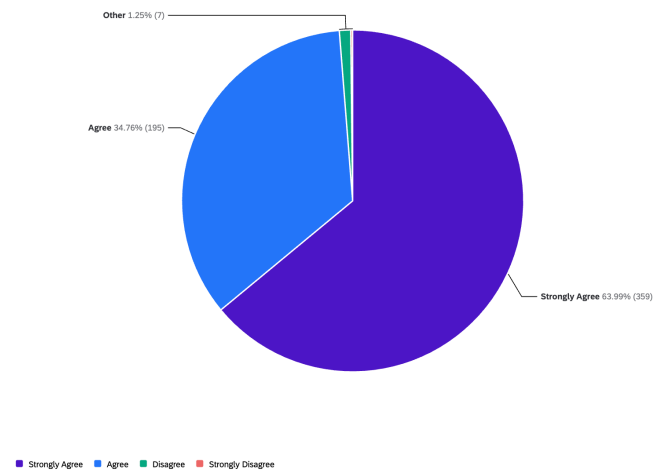
3-5 (meets 2 out of the 3 indicators below) Current: 60%

- On Grade Level or higher on EOY iReady Diagnostic
- Proficient or Above Proficient on RISE
- 80% or higher on 80% of grade level benchmark assessments

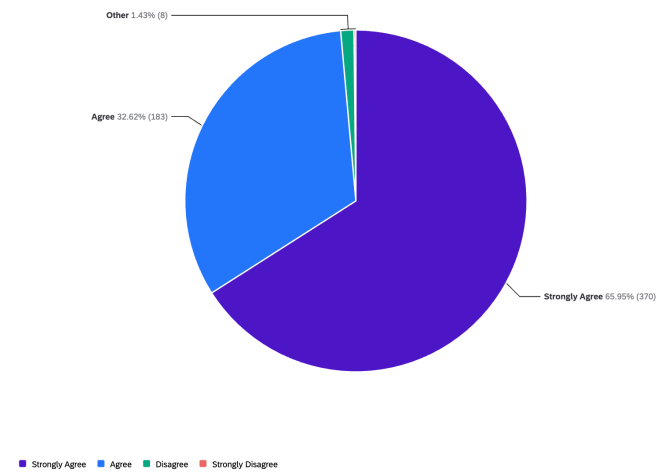
6-9 (meets 3 out of the 4 indicators below) Current: 55%

- On Grade Level or higher on iXL EOY Diagnostic
- Proficient or Above Proficient on RISE
- 80% or higher on 80% of grade level common assessments
- Earned a B or higher in Math class

My child(ren)'s needs for academic learning are met through Lincoln Academy



Overall I am satisfied with Lincoln Academy



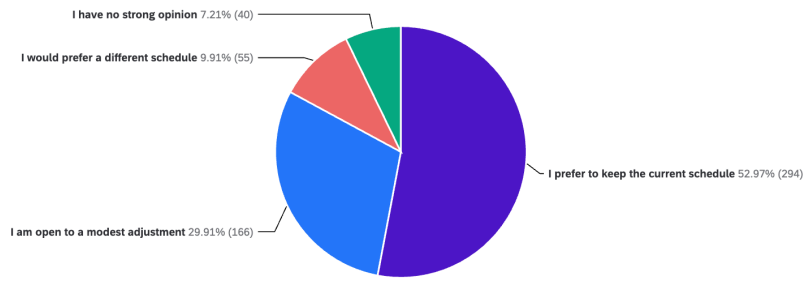
Do your kids feel safe at School?

...



■ Strongly Agree ■ Agree ■ Disagree ■ Strongly Disagree

How do you feel about the current daily schedule? ...



■ I prefer to keep the current schedule ■ I am open to a modest adjustment ■ I would prefer a different schedule ■ I have no strong opinion

School LAND Trust Plan 2026-2027 - Lincoln Academy

Please Finish your Plan Submission

Saving Your Work:

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

Important:

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

At least one goal is required.

Goal #1

close

Goal Statement

close

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

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

By the end of SY 26-27, Lincoln Academy will have 70% of its students on grade level in Language Arts and Math.

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

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

Priorities

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

Other Academic Areas in Core Standards

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

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

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

On grade level is determined by the following: ELA K-5 (meets 3 out of the 4 indicators below) On Grade Level or higher on EOY iReady Diagnostic At Benchmark or Above Benchmark on Acadience Reading Proficient or Above Proficient on RISE 80% or higher on 80% of grade-level

benchmark assessments 6-9 (meets 3 out of the 5 indicators below) On Grade Level or higher on iXL EOY Diagnostic Proficient or Above Proficient on RISE 80% or higher on 80% of grade level benchmark assessments Earned a B or higher in Language Arts class Meets proficiency on CommonLit Reading Comprehension MATH K-2 (meets 2 out of the 3 indicators below) On Grade Level or higher on EOY iReady Diagnostic At Benchmark or Above Benchmark on Acadience Math 80% or higher on 80% of grade-level benchmark assessments 3-5 (meets 2 out of the 3 indicators below) On Grade Level or higher on EOY iReady Diagnostic Proficient or Above Proficient on RISE 80% or higher on 80% of grade level benchmark assessments 6-9 (meets 3 out of the 4 indicators below) On Grade Level or higher on iXL EOY Diagnostic Proficient or Above Proficient on RISE 80% or higher on 80% of grade level benchmark assessments Earned a B or higher in Math class

Action Plan Steps and Expenditures

close

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

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

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

Example:

1. *We will hire a paraprofessional for reading groups. (\$10,000)*
2. *The paraprofessional will work with small groups of students to provide structured support in areas of reading that the students are struggling with.*
3. *We will purchase reading software to complement classroom literacy instruction. (\$5,000)*
 1. Plan, advertise and offer Saturday school for students who need support throughout the year to address key learning deficits. This allows students to get help and support outside of school hours.
 2. Provide stipends for teachers to provide Saturday School. (\$8,600)
 3. Ensure elementary teachers have common planning time to review data, identify struggling students, and help them be successful.
 4. Pay for salaries of an art teacher and computer teacher as well as a stipend to the specialty coordinator to ensure common planning time is available. (\$52,000)
 5. Provide an instructor for the study skills class as well as a location for junior high students to re-take tests, receive additional support, and help through the student support specialist. (\$23,512)

6. Provide partial salaries, matched by the PCBL grant, for secondary instructional coach. This position will help ensure that teachers have the support they need to implement tier I instruction, work as PLC groups to identify, plan and deliver needed tier II instruction. (\$38,433.00)
7. Pay the benefits associated with all the salaries and stipends (\$15,002.66)
8. Purchase Supplies (Incentives to encourage and reward students to attend Saturday School) (\$600)
9. Pay Stipends to Teachers who act as department Chairs and are responsible for ensuring benchmarks are administered, data is reviewed, and student intervention time is planned (\$30,000)
10. Provide Professional development to teachers that supports Language Arts and Math instruction (\$4,700)
11. Provide summer math extension for secondary students who need extra support (\$6,500)

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

[SAVE ACTION PLAN STEPS](#)

Category	Description	Estimated Cost		
Salaries and Benefits (teachers, aides, specialists, productivity, substitutes)	Action steps 2, 4, 5, 6, 7, 9, and 11 have salaries and benefits associated with them.	\$174,047.82	<input type="button" value="Edit/Cancel"/> <input type="button" value="Save"/>	<input type="button" value="Delete"/>
Contracted Services (counseling, library and media support, employee training including professional development not requiring an overnight stay)	Action step 10 indicates costs for PD.	\$4,700.00	<input type="button" value="Edit/Cancel"/> <input type="button" value="Save"/>	<input type="button" value="Delete"/>
Expendable items that are consumed, wornout or lose identity through use (paper, science and art supplies), food for a cooking class, a field trip, or a parent night (consistent with LEA policy)	Action step 8 has supplies to support and encourage attendance at Saturday School.	\$600.00	<input type="button" value="Edit/Cancel"/> <input type="button" value="Save"/>	<input type="button" value="Delete"/>
	Total:	\$179,347.82		

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

Summary of Estimated Expenditures

Category	Estimated Cost (entered by the school)
Expendable items that are consumed, wornout or lose identity through use (paper, science and art supplies), food for a cooking class, a field trip, or a parent night (consistent with LEA policy)	\$600.00
Contracted Services (counseling, library and media support, employee training including professional development not requiring an overnight stay)	\$4,700.00
Salaries and Benefits (teachers, aides, specialists, productivity, substitutes)	\$174,047.82
Total:	\$179,347.82

Funding Estimates – Please Update

Estimates	Totals	
Carry-over from 2024-2025	\$6,500.79	
Distribution for 2025-2026	\$141,360.52	
Total Available Funds for 2025-2026	\$147,861.31	
Estimated Funds to be Spent in 2025-2026	\$ <input type="text" value="0"/>	<input type="button" value="Update"/>
	Estimated Funds amount should be greater than zero.	
Estimated Carry-over from 2025-2026	\$147,861.31	
Estimated Distribution for 2026-2027	\$172,347.82	
Total Available Funds for 2026-2027	\$320,209.13	
Summary of Estimated Expenditures for 2026-2027	\$0.00	
Estimated Carry-over to 2027-2028	\$320,209.13	

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

Publicity

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

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

- Letters to policymakers and/or administrators of trust lands and trust funds
- Other: Please explain
- School assembly
- School marquee

School newsletter or website

Social Media

Stickers that identify purchases made with School LAND Trust funds

Council Plan Approval

Please indicate the voting results to approve this school plan.

Number Approved:

Number Not Approved:

Number Absent:

Date:



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

Please submit comments below.

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

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

Review before Submission

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

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

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

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

[BACK](#)